



THE STATE OF NEW HAMPSHIRE  
DEPARTMENT OF TRANSPORTATION



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William Cass, P.E.  
Commissioner

David Rodrigue, P.E.  
Assistant Commissioner

Her Excellency, Governor Kelly A. Ayotte  
and the Honorable Council  
State House  
Concord, NH 03301

Bureau of Rail & Transit  
May 1, 2025

**REQUESTED ACTION**

Authorize the Department of Transportation to enter into an agreement with Community Action Program Belknap-Merrimack Counties, Inc. (Vendor 177203), Concord, NH, for an amount not to exceed \$2,973,600 for transportation services for the period July 1, 2025, through June 30, 2027, effective upon Governor and Council approval. **100% Federal Funds.**

Funds are anticipated to be available in Fiscal Years 2026 and 2027, upon the availability and continued appropriation of funds in the future operating budget(s), with the authority to adjust encumbrances between fiscal years within the price limitation through the Budget Office, if needed and justified:

04-96-96-964010-2916	<u>FY 2026</u>	<u>FY 2027</u>
Public Transportation		
072-500575 Grants to Non-Profits-Federal	\$1,486,800	\$1,486,800

**EXPLANATION**

This agreement includes funding from 2 Federal Transit Administration (FTA) programs: §5311 Rural Area Formula Program and §5310 Enhanced Mobility of Seniors and Individuals with Disabilities Program.

The Department’s proposed FY 2026 and 2027 operating budget includes funding from the Federal Transit Administration (FTA) §5311 Rural Area Formula Program (§5311) that provides funds for capital, planning, and operating assistance for public transportation in rural areas with populations of less than 50,000; these transportation services are open to the general public or segments of the general public defined by age, disability, or low income. Public transportation may include fixed route (with complementary paratransit service), deviated/flexible routes, and demand response modes of service. The funds are awarded for existing and new/expansion projects. Agencies apply for funding through a biannual solicitation in which all proposed projects are evaluated.

Additionally, the Department’s proposed FY 2026 and 2027 operating budget also includes funding from the FTA §5310 Enhanced Mobility of Seniors and Individuals with Disabilities Program (§5310) that provides funds for capital, contracted services, and mobility management for seniors and individuals with disabilities in New Hampshire. Funds for §5310 are allocated to the eight (8) Regional Coordinating Councils (RCCs) to support coordinated transportation services in each region using a census-based

distribution formula. Each individual RCC was responsible for conducting its own project solicitation, evaluation, and prioritization and then submitting one regional application for eligible §5310 RCC projects through an approved lead agency voted on by each RCC.

Community Action Program Belknap-Merrimack Counties, Inc. (CAPBMCI) is a private, non-profit organization providing FTA §5311 rural public transportation, including transportation for seniors and individuals with disabilities, in Concord as Concord Area Transit (CAT).

CAPBMCI will act as the lead agency for Region 3 Mid-State Regional Coordinating Council (MRCC) to facilitate the provision of accessible demand response transportation services for seniors and individuals with disabilities within the regions and will support mobility management and strategic planning activities in cooperation with the Regional Coordination Councils. Region 3 Mid-State Regional Coordinating Council (MRCC) designated CAPBMCI as their lead agency. As the lead agency, CAPBMCI is tasked with applying for FTA §5310 RCC funds on behalf of Region 3. As required by FTA, this project is identified in a locally developed coordinated public transit-human services transportation plan.

The Department has awarded the following funds for State Fiscal Year 2026-2027 biennium:

- §5311 Rural Area Formula Program funds (Project 68033B)
  - \$1,960,000Details relating to each transit system's evaluation and award are included in the attached §5311 summary sheet.
  
- §5310 Enhanced Mobility of Seniors & Individuals with Disabilities Program Funds
  - \$1,013,600
    - Region 3 Mid-State Regional Coordinating Council (Project 68034C);Details relating to each Region's award are included in the attached §5310 summary.

CAPBMCI, in conjunction with its regional partners as applicable, will provide the remaining required non-federal matching funds. If Federal Funds become unavailable, general funds will not be requested to support this program.

The Agreement has been approved by the Attorney General as to form and execution and the Department will verify the necessary funds are available pending enactment of the Fiscal Year 2026 and 2027 budget. Copies of the fully executed Agreement are on file at the Secretary of State's Office and the Department of Administrative Services, and subsequent to Governor and Council approval will be on file at the Department of Transportation.

Your approval of this resolution is respectfully requested.

Sincerely,



William J. Cass, P.E.  
Commissioner

Attachments

**SFY 2026-2027 FTA Section 5310 Regional Coordination Council Funds**

Federal Transit Administration (FTA) Section 5310 Enhanced Mobility of Seniors & Individuals with Disabilities funds are eligible to support the eight (8) Regional Coordination Councils (RCCs) for coordinated transportation services in their regions. The RCC's were established by the State Coordinating Council (SCC), which was developed as a central body to coordinate community transportation services statewide. FTA §5310 program funds are allocated by a census-based, formula distribution to each region for the following projects:

- **Contracted services/mobility management projects - 80% Federal / 20% match**
  - Contracted services – projects include purchase of transportation services from an entity (volunteer trips, hours of bus service, etc.)
  - Mobility management – projects include coordination efforts & activities, travel training, & operation of call centers.
  - Regional Mobility Managers – funding for Regional Mobility Managers (RMM)

FTA §5310 RCC funds were allocated by region according to a formula primarily based on regional populations of residents over 65 and those 64 or younger with disabilities to approved lead agencies to facilitate the provision of accessible demand response transportation services for seniors and individuals with disabilities within the regions and will support mobility management and strategic planning activities in cooperation with the Regional Coordination Councils. As required by FTA, each region and projects are identified in a locally developed coordinated public transit-human services transportation plan.

Region	Lead Agency (Contract with NHDOT)	Regional Partners Utilizing Funds	SFY 2026 Contract Amount	SFY 2027 Contract Amount	Two-Year 5310 Contract Totals
Region 1	Tri-County Community Action Program (TCCAP)	Grafton County Senior Citizens Council	\$385,500	\$385,500	\$771,000
Grafton-Coos		Transport Central TCCAP			
Region 2	Carroll	Carroll County Retired Senior Volunteer Program	\$233,000	\$233,000	\$466,000
Carroll		The Gibson Center for Senior Services TCCAP			
Region 3	Community Action Programs Belknap - Merrimack Counties (CAPBMCI)	CAPBMCI, RTS	\$506,800	\$506,800	\$1,013,600
Belknap-Merrimack		CAPBMCI Volunteer Driver Program Taxi Voucher NH Association for the Blind – Future In Sight			
Region 4	Southwestern Community Services (SCS)	SCS	\$208,400	\$208,400	\$416,800
Sullivan					
Region 5	County of Cheshire	County of Cheshire, Home Healthcare, Hospice & Community Services, Community Volunteer Transportation Company, Monadnock Adult Care Center, Keene Senior Center	\$312,200	\$312,200	\$624,400
Monadnock Region					
Region 7	Nashua Regional Planning Commission (NRPC)	Nashua Transit System, Souhegan Valley Transportation Collaborative	\$255,500	\$255,500	\$511,000
Nashua Region					
Region 8	Southern NH Planning Commission (SNHPC)	Manchester Transit Authority Easter Seals Catholic Charities SNHPC Rockingham Nutrition & Meals on Wheels	\$563,100	\$563,100	\$1,126,200
Southern NH / Manchester Region					
Region 10	Cooperative Alliance for Seacoast Transportation (COAST)	COAST Ready Rides Community Rides Community Action Partnership of Strafford County (CAPSC) Shuttle Rockingham Nutrition & Meals on Wheels	\$571,000	\$571,000	\$1,142,000
ACT NH Seacoast Region					
<b>Total</b>			<b>\$3,035,500</b>	<b>\$3,035,500</b>	<b>\$6,071,000</b>

## SFY 2026 - 2027 FTA Section 5311 (Rural) Public Transportation Project Funds

Federal Transit Administration (FTA) Section 5311 Rural Public Transportation Formula funds are eligible to support public transportation services in areas with populations of less than 50,000 (rural); these transportation services are open to the general public or segments of the general public defined by age, disability, or low income. Public transportation may include fixed route (with complementary paratransit service), deviated/flexible routes, and demand response modes of service. Eligible projects are limited to Operating Expenses, Administration, Capital Preventive Maintenance, and Capital ADA Expenses specifically for public transportation in New Hampshire's rural areas. The funds are allocated for existing and new/expansion projects. Agencies apply for funding through a biannual solicitation in which all proposed projects are evaluated.

- **Operating Expenses - 50% Federal / 50% match**
  - Net costs directly related to system operations such as fuel, oil, driver, dispatcher salaries, and fringe benefits.
- **Project Administration – 80% Federal / 20% match**
  - Costs related to project administrative expenses such as general administrative expenses, marketing, insurance premiums, office supplies, facilities and equipment rentals, standard overhead rates, drug, and alcohol testing.
- **Capital Preventive Maintenance (PM) – 80% Federal / 20% match.**
  - Costs related to all maintenance related to vehicles and non-vehicles including supplies, materials, labor, services, and associated costs to preserve/extend assets.
- **Capital Americans with Disabilities Act (ADA) Expenses - 80% Federal / 20% match.**
  - Costs related to complementary paratransit services to individuals with disabilities who cannot use the fixed-route services; a minimum of  $\frac{3}{4}$  of a mile on either side of the fixed route.

The Department released a public notice on February 03, 2025, announcing the availability of §5311 funds. Applications for requested funding were due on March 13, 2025. The Department received applications from six (6) rural public transit agencies. (see table below)

An evaluation committee that consisted of the Public Transportation Administrator, Transit Grants Coordinator, and the Transportation Project Specialist, reviewed, evaluated, and scored §5311 applications by consensus based on the below criteria.

Note: Every application met the Department's criteria for inclusion in its SFY 2026 - 2027 public transit funding plan and will be awarded separate amounts for the aforementioned transit systems. The Evaluation criteria, scores, transit systems and respective awards are detailed in the tables below.

Evaluation Criteria		Weight
-	Confirmed that proposed service/projects is eligible for 5311 funding - cite Circular <u>C 9040.1H</u> reference if new project.	Y/N
-	Seniors and persons with disabilities have full access to the applicant's services.	Y/N
1	The proposed service is a continuation of existing services. (40% will be granted) OR New/Expanded projects only: The application details how the proposed service enhances an existing service or addresses an NHDOT policy goal (per <u>Statewide Strategic Transit Assessment (SSTA)</u> ).	40%
2	The applicant has the fiscal and technical capacity and adequate budget to operate its service and demonstrates successful experience in providing transportation services. This includes the applicant's compliance with relevant Federal and state regulations and having a history of compliance with regulations and reporting requirements. New applicants will need to demonstrate ability to comply with FTA requirements.	30%
3	The application demonstrates an effort to involve the private sector in the delivery of transportation services as well as involvement in and support for the project, financial and otherwise, on the part of citizens and local government. (Note: This includes providing evidence of public support for the project from municipal, regional, institutional and/or private sector partners and describing your efforts to leverage funds from these partners or other sources to support this project.)	20%
4	The application shows coordination with other transportation providers in the service area: public, nonprofit, and for-profit	10%
		100%

5311 Applicant	Transit System	Consensus Score	FY 2026 5311 Funds	FY 2027 5311 Funds	Two-Year 5311 Totals
Advance Transit (AT), Wilder, VT	Upper Connecticut River Valley & Grafton County, including Hanover & Lebanon	98%	\$3,670,000	\$3,670,000	\$7,340,000
Community Action Program Belknap-Merrimack County, Inc. (CAPBMCI), Concord, NH	Concord Area Transit	98%	\$980,000	\$980,000	\$1,960,000
Community Alliance for Seacoast Transportation (COAST)	COAST segments of Route 7 between Exeter & Stratham (rural as of 2020 Census)	96%	\$90,000	\$90,000	\$180,000
Southwestern Community Services (SCS)	Sullivan County Transportation	93%	\$485,000	\$485,000	\$970,000
Tri-County Community Action Program, Inc. (TCCAP), Berlin, NH	Carroll County Transit & North Country Transit	91%	\$451,000	\$451,000	\$902,000
VNA@HCS, Keene, NH	(Keene) City Express	91%	\$277,000	\$277,000	\$554,000
Totals			\$5,953,000	\$5,953,000	\$11,906,000

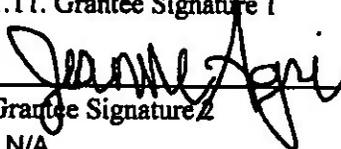
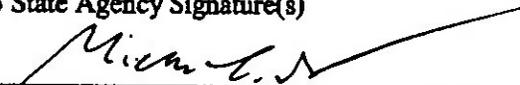
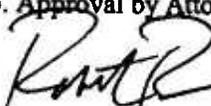
Subject: SFY 2026 - 2027 FTA Section 5311 & SFY 2026 - 2027 FTA Section 5310 RCC Region 3

## GRANT AGREEMENT

The State of New Hampshire and the Grantee hereby  
Mutually agree as follows:

### GENERAL PROVISIONS

**1. Identification and Definitions.**

1.1. State Agency Name NH Department of Transportation		1.2. State Agency Address PO Box 483 & Hazen Dr. Concord, NH 03302-0483	
1.3. Grantee Name Community Action Program Belknap-Merrimack Counties, Inc.		1.4. Grantee Address 2 Industrial Park Drive PO Box 1016, Concord, NH 03302-1016	
1.5 Grantee Phone # 603-225-3295	1.6. Account Number 04-96-96-964010-2916-0 72-500575	1.7. Completion Date June 30, 2027	1.8. Grant Limitation \$2,973,600
1.9. Grant Officer for State Agency Frederick Butler, Public Transportation Administrator, Bureau of Rail & Transit		1.10. State Agency Telephone Number 603-271-2565	
If Grantee is a municipality or village district: <b>"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."</b>			
1.11. Grantee Signature 1 		1.12. Name & Title of Grantee Signor 1 Jeanne Agri - Chief Executive Of ficer	
Grantee Signature 2 N/A		Name & Title of Grantee Signor 2 N/A	
Grantee Signature 3 N/A		Name & Title of Grantee Signor 3 N/A	
1.13 State Agency Signature(s) 		1.14. Name & Title of State Agency Signor(s) Michelle Winters, Director of Aeronautics, Rail & Transit	
1.15. Approval by Attorney General (Form, Substance and Execution) (if G & C approval required) By:  Assistant Attorney General On: <u>May 19, 2025</u>			
1.16. Approval by Governor and Council (if applicable) By: _____ On: _____			

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT B (the scope of work being hereinafter referred to as "the Project").

3. **AREA COVERED.** Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.
4. **EFFECTIVE DATE; COMPLETION OF PROJECT.**
- 4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.16), or upon signature by the State Agency as shown in block 1.14 ("the Effective Date").
- 4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").
5. **GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.**
- 5.1. The Grant Amount is identified and more particularly described in EXHIBIT C, attached hereto.
- 5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT C.
- 5.3. In accordance with the provisions set forth in EXHIBIT C, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.
- 5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.
- 5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.
6. **COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS.** In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits and RSA 31-95-b.
7. **RECORDS and ACCOUNTS.**
- 7.1. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency, the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.
- 7.2. Between the Effective Date and the date seven (7) years after the Completion Date, unless otherwise required by the grant terms or the Agency pursuant to subparagraph 7.1, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these provisions
8. **PERSONNEL.**
- 8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.
- 8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.
- 8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.
9. **DATA; RETENTION OF DATA; ACCESS.**
- 9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.
- 9.2. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data examination, duplication, publication, translation, sale, disposal, or for any purpose whatsoever.
- 9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.
- 9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.
- 9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.
10. **CONDITIONAL NATURE OR AGREEMENT.** Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.
11. **EVENT OF DEFAULT; REMEDIES.**
- 11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):
- 11.1.1 Failure to perform the Project satisfactorily or on schedule; or
- 11.1.2 Failure to submit any report required hereunder; or
- 11.1.3 Failure to maintain, or permit access to, the records required hereunder; or
- 11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.
- 11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:
- 11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and
- 11.2.2 Give the Grantee a written notice specifying the Event of Default and suspend all payments to be made under this Agreement and ordering that the portion of Grant Amount which would otherwise accrue to the Grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and
- 11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and
- 11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.
12. **TERMINATION.**
- 12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.
- 12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.
- 12.3. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.
- 12.4. **CONFLICT OF INTEREST.** No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

- approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.
14. **GRANTEE'S RELATION TO THE STATE.** In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.
15. **ASSIGNMENT AND SUBCONTRACTS.** The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit B without the prior written consent of the State.
16. **INDEMNIFICATION.** The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.
17. **INSURANCE.**
- 17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:
- 17.1.1 Statutory workers' compensation and employees liability insurance for all employees engaged in the performance of the Project, and
- 17.1.2 General liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and
- 17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Grantee shall furnish to the State, certificates of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy.
18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.
19. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.
20. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required or by the signing State Agency.
21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.
22. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
23. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
24. **SPECIAL PROVISIONS.** The additional or modifying provisions set forth in Exhibit A hereto are incorporated as part of this agreement.

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES,  
INC.  
EXHIBITS TO AGREEMENT**

EXHIBIT A Special Provisions

EXHIBIT B Scope of Services

EXHIBIT C Budget

EXHIBIT D Vehicle List

Certificate of Good Standing

Certificate of Corporate Vote

Certificate of Insurance

FTA Certifications and Assurances

FTA Master Agreement

DOL Special Warranty – Unified Protective Arrangement

2 CFR Part 200

FTA Section 5310

FTA Section 5311

Social Service Documents to Include:

501 (c)

Financial Report

Board of Directors

Key Personnel and Salaries

Resumes

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.**  
**EXHIBIT A**  
**SPECIAL PROVISIONS**

**A.1. Amend G-1 Section 2. "SCOPE OF WORK" by adding the following:**

- 2.1. The Grantee may change services as described in Exhibit B, Scope of Services (hereinafter the "Services") only with the prior written agreement of the State and in accordance with applicable Federal Transit Administration (FTA) requirements.

**A.2. Amend G-1 Section 3. "AREA COVERED" by adding the following:**

- 3.1. Services may extend to adjacent states with prior written approval from the State. The State reserves the right to require formal cost allocation measures.

**A.3. Amend G-1 Section 5. "GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT" by adding the following:**

- 5.6. As applicable based on Federal participation ratios, the amount paid by the State to the Grantee shall not exceed 50% of allowable operating costs less fare revenues plus 80% of allowable administrative and capital costs. Operating, administrative, and capital costs are identified in Exhibit C. The Grantee shall provide and document the availability of local funds sufficient to meet the project cost more than the Grant Price Limitation.
- 5.7. In the event that revenues exceed the total allowable costs, said revenues in excess of total allowable costs shall be placed in an interest-bearing account within 30 days of the Completion Date and made available to the State upon demand.
- 5.8. The Grantee shall submit a request for payment to the State on a form specified by the State on a monthly or quarterly basis, together with all information to support the request. Such requests for payment shall be properly completed and signed. Requests for payments must be for allowable costs only as defined in 2 CFR Part 200. No requests for advance payment will be accepted by the State.
- 5.9. Upon receipt of the request for payment, the State shall review the request to determine the allowability of costs. In connection with this review, the State may demand production of (and the Grantee shall produce) and inspect any documents and records described in Section 7.
- 5.10. Within 30 days of receipt of the request for payment and other documents and records required by the State, the State shall determine the allowability of costs and the amount due and owing to the Grantee and shall pay said amount, subject to other provisions of this Agreement.
- 5.11. Final Payment. The Grantee's provision of all reports required under this Agreement is a condition precedent to final payment.

**A.4. Amend G-1 Section 6. "COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS" by adding the following:**

- 6.1. The Grantee shall post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of the Federal Title VI non-discrimination requirements.
- 6.2. The Grantee shall state, in all solicitations or advertisements for employees, that all qualified applicants will receive consideration for employment without regard to race, color, age, creed, sex, or national origin.

6.3. The provisions of 2 CFR 200 shall apply to local administration of this agreement and any subgrantee under this agreement.

**A.5. Amend G-1 Section 12. "TERMINATION" by adding the following:**

12.5. The Termination Report must be approved by the State and the Federal Transit Administration (FTA) prior to final payment.

12.6. Completion of Services; Payment of Price. Excepting those obligations of the Grantee which, by the terms of this Agreement, do not expire on the Completion Date, upon the completion of the Services and upon payment of the Grant Price, this Agreement, and all obligations of the parties hereunder, shall cease and neither party shall have further recourse under the Agreement.

**A.6. Amend G-1 Section 9. "DATA; RETENTION OF DATA; ACCESS" by adding the following:**

9.6. The following restrictions apply to all subject data first produced in the performance of this Agreement:

9.6.1 Except for its own internal use, the Grantee may not publish or reproduce such data in whole or in part, or in any manner or form, nor may the Grantee authorize others to do so, without the written consent of the State, until such time as the FTA may have either released or approved the release of such data to the public.

9.6.2 As authorized by 2 CFR 200, the FTA reserves a royalty-free, non-exclusive and irrevocable license to reproduce, publish and otherwise use, and to authorize others to use, for Federal purposes, any work developed under a grant, cooperative agreement, sub-grant, or third party grant, irrespective of whether a copyright has been obtained; and any rights of copyright to which a recipient, sub-recipient, or third party contractor purchases ownership with Federal assistance.

9.7. It is the FTA's intent to increase the body of mass transportation knowledge. Therefore, the Grantee understands and agrees that in addition to the rights set forth in 9.6 (b) above, the FTA may make available to any grantee or subgrantee its license in the copyright to the date derived under this Agreement or a copy of the data first produced under this Agreement.

9.8. The Grantee shall indemnify, save, and hold harmless the State and United States, their officers, agents, and employees acting within the scope of their official duties against any liability, including costs and expenses, resulting from any willful or intentional violation of the proprietary rights, copyrights, or right of privacy, arising out of the publication, translation, reproduction, delivery, use, or disposition of any data furnished under this Agreement.

9.9. Nothing contained in this clause shall imply a license to the United States under any patent or be construed as affecting the scope of any license or other right otherwise granted to the United States under any patent.

9.10. Sections 9.4, 9.5, and 9.6 above are not applicable to material furnished to the Grantee by the State or United States and incorporated in the work furnished under the agreement, provided that such incorporated material is identified by the Grantee at the time of delivery of such work.

9.11. If the project is not completed for any reason, all data developed under the project shall become subject Data as defined in Section 9.1 and shall be delivered as the State or the FTA may direct.

**A.7. Amend G-1 Section 15. "ASSIGNMENTS/AND/SUBGRANTEES" by adding the following:**

- 15.1 The Grantee shall cause the provisions of this grant to be inserted in all subgrants for any work covered by this Agreement so that the provisions will be binding on each subgrantee; provided, however, that the foregoing provisions shall not apply to subgrantees for standard commercial supplies or raw materials. The Grantee shall take such action with respect to any subgrant as the State may direct as a means of enforcing such provisions, including sanctions for noncompliance. The Grantee shall ensure that any subgrantee has obtained all licenses, permits or approvals required for the performance of grant Services.

**A.8. Amend G-1 by adding "DEFINITIONS" as Section 25:**

**25. DEFINITIONS**

**ALLOWABLE COSTS:** Costs that are incurred in the performance of the Services which satisfy the requirements of 2 CFR 200.

**FTA:** U.S. Department of Transportation, Federal Transit Administration

**PROJECT APPLICATION:** The narrative, charts, figures and/or maps submitted to the State detailing the scope of the public transportation program of the Grant as modified and approved by the State.

**REVENUE:** Fares from individuals or other direct income for the public transportation services being provided by the Grantee. Revenues also include funds from subgrants, contracts, purchase of service agreements, and excess matching funds that directly benefit the transportation service.

**SECTION 5310:** FTA Enhanced Mobility of Seniors & Individuals with Disabilities program

**SECTION 5311:** FTA Formula Grants for Rural Areas program

**STATE:** The State of New Hampshire, acting through the Department of Transportation, Bureau of Rail and Transit.

**A.9. Amend G-1 by adding "ACCOUNTING, BOOKKEEPING AND REPORTING REQUIREMENTS" as Section 26:**

**26. ACCOUNTING, BOOKKEEPING AND REPORTING REQUIREMENTS**

- 26.1. **Ledgers.** Grantee and/or subgrantee shall establish and maintain ledger sheets for each budget category. Entries shall be made and shall reflect the financial activities of the Grantee. The ledger sheet must be in a form approved by the State. The ledger will indicate the funds remaining in each line item of the Grant Budget at the beginning of each month. Entries shall be made on a running basis and carried over to the following month; that is, figures will be brought forward cumulatively. Grantee shall also prepare and submit to the State a profit and loss statement quarterly if such information is not provided with invoices.
- 26.2. **Accounts Receivable.** The Grantee and/or subgrantee shall deposit all revenue in an interest-bearing account with a banking institution in this State. Grantee shall prepare and maintain receipt vouchers for all revenue. Immediately upon receipt, Grantee and/or subgrantee shall credit all revenue to the appropriate receipt account. Grantee and/or subgrantee shall establish and maintain an Accounts Receivable Ledger. The receipt number appearing in the Ledger shall correspond to the receipt voucher number. A receipt voucher must be completed on a form approved by the State and shall identify each component of every deposit. All appropriate supporting documents for each deposit should be attached to the receipt voucher.

- 26.3. **Payables.** Grantee and/or subgrantee shall prepare vouchers to document all expenditures of funds. The voucher shall include the following information and shall be prepared on a form approved by the State: The Division and account numbers from which the funds will be drawn, the date of expenditure, a voucher number running in sequence, and any appropriate comments supporting the expenditure of funds (e.g., invoices and payroll vouchers). All invoices received by the Grantee shall be checked for accuracy and allowability. Each invoice must be approved for payment by the Grant Manager or designee. Immediately upon payment, Grantee and/or subgrantee shall make entries to the appropriate ledger sheets documenting payment. (Each subgrantee shall identify a Grant Manager).
- 26.4. **Voucher and Receipt Register.** Grantee and/or subgrantee shall establish and maintain two registers that will contain a running total of all payable receipt vouchers. The registers will provide a summary of voucher or receipt numbers, amount, and purpose of action. No self-designated abbreviations are to be used.
- 26.5. **Check Register.** Grantee and/or subgrantee shall maintain a check register. This register is also considered a book of original entry and is posted to the ledger immediately.
- 26.6. **Time Sheet, Taxes, and Benefits.** Grantee and/or subgrantee shall require each of its employees to 1) submit weekly time reports designating work performed and time spent on such work, or 2) be included in an indirect cost allocation plan approved by the cognizant Federal agency. The Grantee shall summarize time reports by task and apply employee's rates of pay to the hours worked. The Grant Manager shall review completed and signed time reports and cause them to be posted to the appropriate category in the general ledger. The Grantee shall maintain records of employee payroll and benefits and shall post this information to the appropriate category in the general ledger. The Grant Manager shall ensure that all payments are on a timely basis.
- 26.7. **Reimbursements.** On a monthly basis, the Grantee shall submit a description of Grant activities, in a format as required by the State. Should the Grantee show a profit for any month, the Grantee shall apply the amount of profit against subsequent reimbursement requests. The Grantee shall agree to provide information in addition to the monthly narrative at such times and in such manner as the State may require, and to prepare any reports which may be requested by the State including but not limited to a final or termination report if operations cease.
- 26.8. **Maintenance of Records.** The Grantee shall keep and maintain the records, documents, and accounts described herein for a period of three years after the FTA grant is closed. The Grantee shall maintain, and make available to the State and the FTA, records relating to complaints and comments received from the public. In the event the State disputes the Grantee's operations or records as submitted for payment or otherwise, final resolution shall rest with the State.
- 26.9. **Audits and Inspections.** Between the Effective Date and the Completion Date, and for a period of three (3) years after the FTA grant is closed or the date of resolution of all matters relating to this Agreement, whichever is later, at any time during the Grantee's normal business hours, and as often as the State or the FTA may demand, the Grantee shall make available to the State and the FTA or their designees all records pertaining to matters covered by this Agreement. The Grantee shall permit the State and the FTA to audit, examine, and reproduce such records, and to make audits of all contracts, grants, invoices, materials, payrolls, records of personnel, Data (as defined in G-1 section 9.1) and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in 1.3 of G-1.
- 26.10. **Independent Audit.** The Grantee shall submit one audit done by one Certified Public Accountant (CPA) for the entire project, or, as the State may require, for any part of the project upon demand. Monies required for payment of the audit shall be set aside in the Grant Budget for that specific purpose.
- 26.10.1 In the event the audit reveals that monies are due and owing to the State from the

Grantee, for whatever reasons, the Grantee shall pay to the State such sums within thirty (30) days of the audit date.

- 26.11. The Grantee shall submit quarterly performance, drug and alcohol, and charter activity reports within 30 days of the end of each quarter and shall submit any forms, information or reports required by the State to complete the FTA's National Transit Database (NTD) reporting.
- 26.12. **General Transit Feed Specification (GTFS).** The Grantee shall generate and keep updated General Transit Feed Specification (GTFS) data and submit related data for reporting to the National Transit Database (NTD) as required. The Grantee shall submit related data to the State upon request.
- A.10. Amend G-1 by adding "PROJECT EQUIPMENT AND REAL PROPERTY" as Section 27:**
  27. **PROJECT EQUIPMENT AND REAL PROPERTY.** The following terms and conditions apply to all equipment and real property purchased in whole or in part with funds provided through this or other Agreements between the State and the Grantee:
    - 27.1. All procurements shall be made in accordance with 2 CFR 200 and FTA Circular 4220.1G and future amendments, and with Buy America requirements, 49 CFR Parts 661 and 663.
    - 27.2. All vehicles shall be purchased by the State unless the Grantee has received prior approval from the State to procure vehicles.
    - 27.3. All other equipment with a cost more than five hundred (\$500) per unit shall be purchased by the Grantee subject to the prior approval of the State.
    - 27.4. Title to all project equipment funded or otherwise provided by the Grantee shall be in the name of the Grantee; provided, however, that the Grantee shall give the State a security interest in all such equipment at the time of purchase and shall execute financing statements and do all other acts necessary or useful to the perfection of that interest and the renewal thereof. In connection with the purchase of any motor vehicles pursuant to this Agreement, the Grantee shall give the State a security interest in the motor vehicles at the time of purchase and shall take all steps necessary to protect the State's security interest, including taking steps to identify the State as a lien holder of such motor vehicles on the motor vehicle titles.
    - 27.5. In the event that this Agreement is terminated, all project equipment and property become the property of the State, and it is understood and agreed that legal title to such equipment shall be transferred to the State as soon as feasible. Project equipment will be disposed of in accordance with FTA Circular 9040.1H and the State Management Plan unless written approval is received from the State.
- A.11. Amend G-1 by adding "EQUIPMENT CERTIFICATION" as section 28:**
  28. **EQUIPMENT CERTIFICATION.** The Grantee shall maintain a current inventory listing of all Project Equipment and Real Property involved in this Agreement. The Grantee shall submit to the State a certification that the Project Equipment and Real Property as referenced in Section 27, is still being used in accordance with the terms of the Agreement. The inventory listing and equipment certification shall be supplied to the State on an annual basis.
- A.12. Amend G-1 by adding "EQUIPMENT MAINTENANCE" as section 29:**
  29. **EQUIPMENT MAINTENANCE.** The Grantee shall be responsible for the maintenance and repair of all equipment used in the Services described in Exhibit D. The Grantee shall maintain all such equipment at a high level of cleanliness, safety, and mechanical soundness. The Grantee shall certify that a proper maintenance plan that meets or exceeds the original equipment manufacturer's preventive maintenance guidelines is followed. Vehicle maintenance plans must

be approved by the Grantee's Board of Directors. All maintenance, repair and physical improvement activities on equipment shall be conducted by the Grantee and at a location specified by the Grantee. The Grantee shall notify the State of any changes in this location. The Grantee further agrees to maintain, repair, or make any physical improvement to equipment as requested by the State. The State, the FTA, and/or their designees shall have the right to conduct periodic inspections for the purpose of confirming proper maintenance and repair.

**A.13. Amend G-1 by adding "REPAIR RECORDS AND REPORTS" as section 30:**

30. **REPAIR RECORDS AND REPORTS.** The Grantee shall maintain a complete and up to date record of all motor vehicle repairs and shall make such records available to the State and the FTA upon demand.

**A.14. Amend G-1 by adding "VEHICLE STORAGE" as section 31:**

31. **VEHICLE STORAGE** As applicable, with respect to any motor vehicles purchased in whole or part under this Agreement, or maintained under this Agreement, the Grantee shall park or garage each vehicle to ensure maximum available protection and safety for each vehicle. The Grantee shall also ensure that each vehicle will be parked or garaged in such a manner that its daily operations are not impaired or curtailed by conditions of weather or any other circumstances. The Grantee shall notify the State of the location of the parking or garaging site and any relocation.

**A.15. Amend G-1 by adding "TRAINING AND DRIVER REVIEW" as section 32:**

32. **TRAINING AND DRIVER REVIEW.** The State may require participation in training courses determined to be essential to FTA program management in this grant period and may require participation in such training programs as it deems necessary by drivers and other employees involved in the transportation of the public. Training may include defensive driving, passenger assistance, emergency procedures and periodic refresher training every three (3) years. The Grantee agrees that the State shall have the right to review the performance of all drivers who are employed in connection with this Agreement, and to disallow the use of any driver whose performance as a driver is determined to be unsatisfactory by the State.

**A.16. Amend G-1 by adding "SAFETY REQUIREMENTS" as section 33:**

33. **SAFETY REQUIREMENTS.** As applicable, all project equipment shall be inspected and certified by the Department of Safety and shall meet all applicable Federal Motor Vehicle Safety Standards and Federal Motor Carrier Safety Regulations as required by the United States Department of Transportation, and by the New Hampshire Department of Safety under RSA 266:72-a, in the purchase and operation of all project equipment.

- 33.1. As applicable, the Grantee shall provide the State with full, and prompt written notification of any accident involving any vehicle used in its Services. In addition, the Grantee shall be responsible to report any accident in compliance with State law.
- 33.2. The Grantee shall submit to the State by February 15 of each year a report covering the previous year (January 1 through December 31), summarizing the results of its alcohol misuse prevention and anti-drug programs on FTA approved forms. This shall be in compliance with 49 CFR Part 655.
- 33.3. The Grantee shall submit any data/documentation related to FTA's Transit Asset Management or Public Transportation Agency Safety Plan purposes as required by NHDOT for compliance purposes.

**A.17. Amend G-1 by adding "SERVICE LIMITATIONS" as section 34:**

34. **SERVICE LIMITATIONS.** The Grantee shall not engage in the provision Services other than those described in Exhibit B, or outside the service area described in Exhibit B, without the written consent of the State and, as applicable, without obtaining the appropriate operating authority. The Grantee shall not engage in charter or school bus operations except as permitted by 49 CFR Parts 604 and 605, respectively.
- A.18. Amend G-1 by adding “GRANTEE REPRESENTATIONS” as section 35:**
35. **GRANTEE REPRESENTATIONS.** The Grantee warrants that with respect to the Services to be performed, it has obtained all licenses, permits, or approvals which are required by any law, order or regulation of any authority, state or federal, or which may be necessary for the performance of the Services hereunder. The Grantee warrants that all personnel engaged in the Services shall be qualified to perform such Services and shall be properly licensed and authorized to perform such Services under all applicable laws.
- A.19. Amend G-1 by adding “LABOR PROVISIONS” as section 36:**
36. **LABOR PROVISIONS.** The Grantee agrees to adhere to the terms and conditions of the Unified Protective Arrangement, Section 5333(b) of 49 USC 53 or as amended, incorporated herein for the protection of the employees of any employer providing transportation services assisted by this Agreement, and the employees of any other surface transportation providers in the transportation service area identified in Exhibit B.
- A.20. Amend G-1 by adding “PATENT RIGHTS” as section 37:**
37. **PATENT RIGHTS.** If any invention, improvement, or discovery of the Grantee is conceived or first actually reduced to practice during or under this grant, which invention, improvement or discovery may be patentable under the laws of the United States or any foreign country, the Grantee shall immediately notify the State and provide a detailed report. The rights and responsibilities of the Grantee and the State with respect to such invention, improvement, or discovery will be determined in accordance with applicable Federal laws, regulations, policies, and any waiver thereof.
- A.21. Amend G-1 by adding “BROKERAGE REPRESENTATION” as section 38:**
38. **BROKERAGE REPRESENTATION.** The Grantee warrants that it has not employed or retained any company or person, other than a bona-fide employee working solely for the Grantee, to solicit or secure this Agreement; and that it has not paid or agreed to pay any company or person, other than a bona-fide employee working solely for the Grantee, any fee, commission, percentage, brokerage fee, gifts or any other consideration, contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, the State shall have the right to annul this Agreement without liability or, in its discretion to deduct from the Agreement price or consideration, or otherwise recover, the full amount of such fee, commission, percentage, brokerage, brokerage fee, gift, or contingent fee.

**COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC.**  
**EXHIBIT B**  
**SCOPE OF SERVICES**

1. The Grantee, Community Action Program Belknap and Merrimack Counties, Inc., (hereinafter the "Grantee") shall provide the following public transportation service(s):
  - a. Fixed Route, demand-responsive, and/or route deviation public transit services in the Greater Concord Area as detailed in the "Project Description" of the Grantee's application to the New Hampshire Department of Transportation, Bureau of Rail and Transit (hereinafter "the State") for Federal Transit Administration (FTA) Section 5311 funding. The Grantee's application is hereby incorporated by reference and made part of this agreement.
  - b. Serve as the lead agency for Region 3 Belknap-Merrimack, for FTA Section 5310 RCC funds to provide accessible transportation services to seniors and individuals with disabilities in cooperation with the Region 3 Belknap-Merrimack RCC. The Grantee's 5310 RCC grant application is hereby incorporated by reference and made part of this agreement. The Grantee agrees to provide all services indicated in the grant application unless modified per this agreement.
2. The following terms and conditions apply to all of the FTA Section 5311-funded public transit services provided by Grantee pursuant to this agreement:
  - a. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this contract. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.
  - b. The Grantee may request to revise transportation services, as submitted in the Grantee's grant application to the State, to add, reduce, or adjust transportation services provided under this contract. Any alterations to such transportation services, including alterations for the provision of service to special events, shall be requested in writing by the Grantee to the State for approval at least 30 days in advance. Revisions subject to a public comment period shall be requested at least 60 days in advance. Upon approval of the State, the Grantee shall implement any alterations within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.
  - c. The Grantee shall not change, add, or delete any route or make any fare, service, or operating schedule adjustments without the prior written agreement of the State, except in an emergency situation. In such an emergency, the Grantee shall notify the State no later than the next working day following the day of such changes. Such emergency changes will be valid for a maximum of five days; thereafter, the written approval of the State shall be required to continue such emergency changes.
  - d. All project vehicles, including those Federally funded vehicles outlined in Exhibit D, Project Equipment, as identified by their Vehicle Identification Numbers, as

well as any additional vehicles utilized for the project, shall be used in accordance with all applicable Federal and State laws as well as NHDOT requirements.

3. The following terms and conditions apply to all of the FTA Section 5310-funded services for seniors and individuals with disabilities provided by Grantee pursuant to this agreement:
  - a. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this grant. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless a different timeframe is agreed to by the State and the Grantee.
  - b. Mobility management activities, and as applicable, transportation services, subgrantees, and maximum reimbursement rates, shall consist of those submitted in the Grantee's 5310 Regional Coordinating Council (RCC) application or as subsequently modified by NHDOT through written notification to the Grantee. Further amendments to mobility management activities, transportation services, subgrantee's, and/or maximum reimbursement rates require RCC approval, as documented in official minutes, as well as written approval from the State.
  - c. Eligible Regional Mobility Manager expenses shall be limited to those directly related to the position's role as described within the 2016 "New Hampshire Statewide Coordination of Community Transportation Services Plan" and/or within the most recent "New Hampshire Statewide Mobility Manager Network: A Blueprint for Implementation", both hereby incorporated by reference. Roles may be further modified based on those recommended by the Statewide Coordinating Council (SCC) and approved in writing by the State.
  - d. All services provided shall conform to FTA Section 5310 guidelines. Per FTA requirements, the Grantee shall be responsible for oversight of subgrantees and contractors relative to FTA requirements.
  - e. The Grantee shall ensure the provision of ADA-accessible services within the RCC region. Any marketing materials, brochures, and other service information shall describe it as ADA-accessible. It is acceptable for a subgrantee/lower tier subrecipient that does not utilize accessible vehicles to contract with an accessible provider in order to meet this requirement.
  - f. The Grantee must fulfill its contractual obligations and provide its scope of services throughout the grant period regardless of expenses exceeding the maximum allowed to be reimbursed. As necessary, the Grantee shall establish trip priorities to ensure funds are not expended prematurely.
  - g. The State may require the Grantee to provide additional transportation services or to reduce transportation services provided under this grant. Any alterations to such transportation services shall be submitted in writing by the State to the Grantee. The Grantee shall implement the alterations within thirty (30) days unless another timeframe is agreed to by the State and the Grantee.

**COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC.  
EXHIBIT B  
BUDGET**

- I. The Grant price, as defined in Section 1.8 of the General Provisions, are FTA Section 5311 and Section 5310 portions of the eligible project costs. Federal (FTA) funds are granted as follows:

<b>REGION 3 CAPBMCI</b>		
<b>FTA Section 5311-Project 68033B</b>	<b>SFY 2026</b>	<b>SFY 2027</b>
Administration	\$350,000	\$350,000
Capital Preventive Maintenance	\$120,000	\$120,000
Capital ADA	\$80,000	\$80,000
Operating	\$430,000	\$430,000
<b>Total FTA 5311 Per Year</b>	<b>\$980,000</b>	<b>\$980,000</b>
<b>Two-Year FTA 5311 Totals</b>		<b>\$1,960,000</b>
<b>FTA Section 5310 RCC-Project 68034C</b>	<b>SFY 2026</b>	<b>SFY 2027</b>
Contracted Services	\$270,000	\$270,000
Mobility Management Activities	\$121,800	\$121,800
Regional Mobility Manager	\$115,000	\$115,000
<b>Total FTA 5310 RCC Funding Per Year</b>	<b>\$506,800</b>	<b>\$506,800</b>
<b>Two-year FTA 5310 RCC Totals</b>		<b>\$1,013,600</b>
<b>Total Federal (FTA) Funds Per Year</b>		<b>\$1,486,800</b>
<b>Total Two-Year Grant Funds</b>		<b>\$2,973,600</b>

- a. Funds are contingent upon Federal appropriations.
- II. Not less than fourteen days prior to the submission of the Grantee's first request for reimbursement, the Grantee shall submit to the State a budget incorporating all funds to be expended in the provision of services pursuant to this Grant.
- a. Budget revisions may be made with written approval of the State. Also, approval by the appropriate Regional Coordination Council (RCC) is required for 5310 RCC budget revisions.
  - b. At the sole discretion of the State, the Grantee may carry forward any unexpended portion of the federal funds included in the Grant Price to a subsequent Grant, if any, between the State and the Grantee.
- III. The Grantee may seek reimbursement for these funds by submitting a monthly or quarterly invoice for the total eligible expenses, less agency match as applicable, to the State.
- a. The invoice must include verification of source(s) of matching funds and statements from service providers, as applicable, to support the request for matching funds.
- IV. Mobility management costs shall be itemized and include such information as required to support the request.
- a. The Grantee will verify that trip reimbursement is for non-Medicaid-eligible trips only.
- V. For expenses other than contracted services, the Grantee may seek reimbursement only for eligible expenses listed in the budget and detail-of-cost form provided by the State, except for funds specifically reserved, if any, and identified in "Specifically Programmed Funds," at the end of this Exhibit.

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.**  
**EXHIBIT D**  
**VEHICLE LIST**

Transit Vehicles: 16

2015 Ford E-450 Glaval Universal	1FDFE4FS0FDA23125
2016 Ford E450 16 & 2 Passenger Bus #615	1FDFE4FS7GDC56663
2017 FORD E450 #617	1FDFE4FS2HDC49296
2017 Ford E450 16 pass, #120	1FDFE4FS9HDC78567
2017 Ford E450 Bus 12 pass, #119	1FDFE4S5HDC78565
2017 Ford E450, #616	1FDFE4FS7HDC46247
2018 Eldorado National Passport, #121	5WEASC8N7JH323851
2018 Eldorado National Passport, #122	5WEASC8N9JH323852
2019 Coach & Equipment Phoenix #619	1FDFE4FS1KDC68672
2019 Coach & Equipment Phoenix, #123	1FDFE4FS4KDC71436
2019 Coach & Equipment Phoenix, #618	1FDFE4FS8KDC68670
2021 El Dorado Passport	5WEEZC8N0MH192327
2021 Ford E450 Bus #1124	1FDFE4FN4MDC14966
2021 Ford E450 Bus #1125	1FDFE4FNXMDC14297
2021 Ford E450 Bus #1126	1FDFE4FN0MDC14289
2021 Ford E450 Bus #1620	1FDFE4FN1MDC14298

# State of New Hampshire

## Department of State

### CERTIFICATE

I, David M. Scanlan, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63021

Certificate Number: 0007142225



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 1st day of April A.D. 2025.

A handwritten signature in black ink, appearing to read "David M. Scanlan", written over a faint circular stamp.

David M. Scanlan  
Secretary of State



**COMMUNITY ACTION PROGRAM  
BELKNAP-MERRIMACK COUNTIES, INC.**  
EMPOWERING COMMUNITIES SINCE 1965



**CERTIFICATE OF AUTHORITY**

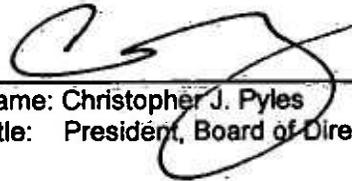
I, Christopher J. Pyles, President, Board of Directors, hereby certify that:

1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.
2. The following is a true copy of a vote taken at a meeting of the Board of Directors Executive Committee, duly called and held on March 13, 2025, at which a quorum of the Directors were present and voting.

**VOTED:** That *Jeanne Agri, Chief Executive Officer/Executive Director, Michael Tabory, Chief Operating Officer/Deputy Director, Jill Lesmerises, Chief Fiscal Officer, Steven Gregoire, Budget Analyst, Christopher J. Pyles, Chair, Board of Directors* are duly authorized on behalf of Community Action Program Belknap-Merrimack Counties, Inc. to enter into contracts or agreements with State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority was valid thirty (30) days prior to and remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: April 1, 2025 Signature of Elected Officer

  
Name: Christopher J. Pyles  
Title: President, Board of Directors



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
01/17/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Cross Insurance-Manchester 1100 Elm Street  Manchester NH 03101	CONTACT NAME: Stephanie Peffer	PHONE (A/C, No, Ext): (803) 669-3218	FAX (A/C, No): (603) 645-4331
	E-MAIL ADDRESS: manch.certs@crossagency.com		
INSURED Community Action Program Belknap-Merrimack Counties Inc. P. O. Box 1016  Concord NH 03302	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: Selective Insurance Co. of SC		19259
	INSURER B: Granite State Health Care and Human Services Self-		
	INSURER C: Federal Ins Co		20281
	INSURER D:		
	INSURER E:		
INSURER F:			

COVERAGES CERTIFICATE NUMBER: 24-25 All 25-26 WC NH REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER: Professional Liability			S 2509940	10/01/2024	10/01/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 20,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 Professional Liability \$ 1,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			S 2509940	10/01/2024	10/01/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0			S 2509940	10/01/2024	10/01/2025	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	R01707HCHS2025-01 (3a.) NH	01/01/2025	01/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Directors & Officers Liability			J06511302	04/01/2024	04/01/2025	Limit 1,000,000 Deductible 5,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

[Job #: Job Type: DoT]  
State of NH, Dept of Transportation is included as an Additional Insured with respect to General Liability and Auto Liability as per written contract with the above named insured. In accordance with NH law, carrier will give 60 days advance notice of cancellation or non-renewal, except for non-payment which is 10 days.

CERTIFICATE HOLDER State of New Hampshire Dept of Transportation 7 Hazen Drive PO Box 483 Concord NH 03302	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

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**FEDERAL FISCAL YEAR 2024 CERTIFICATIONS AND ASSURANCES FOR FTA ASSISTANCE PROGRAMS**

(Signature pages alternate to providing Certifications and Assurances in TrAMS.)

Name of Applicant: Community Action Program Belknap-Merrimack Counties, Inc.

The Applicant certifies to the applicable provisions of all categories: (check here) X

Or,

The Applicant certifies to the applicable provisions of the categories it has selected:

Category	Certification
01 Certifications and Assurances Required of Every Applicant	_____
02 Public Transportation Agency Safety Plans	_____
03 Tax Liability and Felony Convictions	_____
04 Lobbying	_____
05 Private Sector Protections	_____
06 Transit Asset Management Plan	_____
07 Rolling Stock Buy America Reviews and Bus Testing	_____
08 Urbanized Area Formula Grants Program	_____
09 Formula Grants for Rural Areas	_____
10 Fixed Guideway Capital Investment Grants and the Expedited Project Delivery for Capital Investment Grants Pilot Program	_____
11 Grants for Buses and Bus Facilities and Low or No Emission Vehicle Deployment Grant Programs	_____

Certifications and Assurances

Fiscal Year 2024

12 Enhanced Mobility of Seniors and Individuals with Disabilities Programs

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

13 State of Good Repair Grants

\_\_\_\_\_  
\_\_\_\_\_

14 Infrastructure Finance Programs

\_\_\_\_\_  
\_\_\_\_\_

15 Alcohol and Controlled Substances Testing

\_\_\_\_\_  
\_\_\_\_\_

16 Rail Safety Training and Oversight

\_\_\_\_\_  
\_\_\_\_\_

17 Demand Responsive Service

\_\_\_\_\_  
\_\_\_\_\_

18 Interest and Financing Costs

\_\_\_\_\_  
\_\_\_\_\_

19 Cybersecurity Certification for Rail Rolling Stock and Operations

\_\_\_\_\_  
\_\_\_\_\_

20 Tribal Transit Programs

\_\_\_\_\_  
\_\_\_\_\_

21 Emergency Relief Program

\_\_\_\_\_  
\_\_\_\_\_

**CERTIFICATIONS AND ASSURANCES SIGNATURE PAGE**

**AFFIRMATION OF APPLICANT**

Name of the Applicant: Community Action Program Belknap-Merrimack Counties, Inc.

BY SIGNING BELOW, on behalf of the Applicant, I declare that it has duly authorized me to make these Certifications and Assurances and bind its compliance. Thus, it agrees to comply with all federal laws, regulations, and requirements, follow applicable federal guidance, and comply with the Certifications and Assurances as indicated on the foregoing page applicable to each application its Authorized Representative makes to the Federal Transit Administration (FTA) in the federal fiscal year, irrespective of whether the individual that acted on his or her Applicant's behalf continues to represent it.

The Certifications and Assurances the Applicant selects apply to each Award for which it now seeks, or may later seek federal assistance to be awarded by FTA during the federal fiscal year.

The Applicant affirms the truthfulness and accuracy of the Certifications and Assurances it has selected in the statements submitted with this document and any other submission made to FTA, and acknowledges that the Program Fraud Civil Remedies Act of 1986, 31 U.S.C. § 3801 *et seq.*, and implementing U.S. DOT regulations, "Program Fraud Civil Remedies," 49 CFR part 31, apply to any certification, assurance or submission made to FTA. The criminal provisions of 18 U.S.C. § 1001 apply to any certification, assurance, or submission made in connection with a federal public transportation program authorized by 49 U.S.C. chapter 53 or any other statute

Certifications and Assurances

Fiscal Year 2024

In signing this document, I declare under penalties of perjury that the foregoing Certifications and Assurances, and any other statements made by me on behalf of the Applicant are true and accurate.

Signature Jeanne Agri Date: 3.4.2024

Name Jeanne Agri, Chief Executive Officer Authorized Representative of Applicant

# FFY 2024 MASTER AGREEMENT

## ACKNOWLEDGEMENT OF RECEIPT

The Federal Transit Administration (FTA) Federal Fiscal Year 2024 Master Agreement requires recipients and subrecipients to comply with the requirements contained in the agreement in order to receive Federal funds. The language contained in the Master Agreement must be incorporated into the administration of the agreement my agency has with the New Hampshire Department of Transportation (NHDOT).

I acknowledge receipt of the FFY 2024 Federal Transit Administration (FTA) Master Agreement and understand this agreement is referred to in my agency's agreement with NHDOT by reference. The Master Agreement remains in force for the term of the agreement.

Community Action Program Belknap Merrimack Counties

Name of Agency

7/9/2024

Date

Michael Tabor, COO

Name of Authorized Official



Signature



**FTA and 2 CFR 200 Agreement**

***Name of Awarding Agency: Federal Transit Administration (FTA)***

***Name of Recipient Agency: New Hampshire Department of Transportation (NHDOT)***

***Name of Subrecipient Agency: Community Action Program Belknap-Merrimack Counties, Inc.***

***Community Action Program Belknap-Merrimack Counties, Inc.***, shall comply with all applicable federal laws, regulations, and requirements as outlined in the most recent Federal Transit Administration (FTA) Master Agreement and Federal Certifications and Assurances. This award includes information required by 2 CFR Part 200 as follows:

**FTA award project description:** *(As required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA))*

Amount: \$1,013,600

Assistance Listing Number (ALN) *(f/k/a CFDA)*: 20.513

FTA Award Name: FTA SECTION 5310 (COMBINED) RCC PROGRAM APPLICATIONS

Federal Award Identification Number (FAIN): **NH-2023-012-01**

Federal Award Date: **8/16/24**

**Contact information for sub-awarding official:**

Name: Frederick J. Butler Title: Public Transportation Administrator

Email: Frederick.J.Butler@dot.nh.gov Phone: 603-271-2565

Is this award for research and development? No

NHDOT's cost rate for the federal award: N/A

**Subrecipient Information:**

Subrecipient Name: ***Community Action Program Belknap-Merrimack Counties, Inc.***

Subrecipient SAM.GOV Unique Entity ID (UEI): **F44JKSNJDJM6**

Name of authorizing subrecipient official: Jeanne Agri

Title of authorizing subrecipient official: Executive Director

Federal Clauses: N/A

Master Agreement/Certifications and Assurances: Yes

Subrecipient Federal indirect cost rate: N/A

*(An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a De Minimis indirect cost rate as defined in 2 CFR 200.332(b)(4)(i)(A)(B) and (ii). <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>)*



**Subaward Period of performance:**

Start Date: 7/1/25 End Date: 6/30/27

**Total amount of FTA sub-award obligated by this action (agreement/amendment):**

For FFY: 2025 Section: 5310 RCC Amount: \$1,013,600

**Total amount of FTA sub-award committed to the subrecipient (original agreement & amendments):**

For FFY: 2025 Section: 5310 RCC Amount: \$1,013,600

**Pass-through requirements:**

The Subrecipient, Community Action Program Belknap-Merrimack Counties, Inc. agrees to meet all requirement imposed by the pass-through entity (NH DOT) on the subrecipient so that the Federal award is used in accordance with Federal statues, regulations and the terms and conditions of the Federal award.

The Subrecipient, Community Action Program Belknap-Merrimack Counties, Inc. agrees to any additional requirements that the pass-through entity (NH DOT) imposes on the subrecipient in order for the pass-through entity (NH DOT) in order for the pass-through entity (NH DOT) to meet its own responsibility to the Federal awarding agency (FTA) including identification of any required financial and performance reports.

The Subrecipient, Community Action Program Belknap-Merrimack Counties, Inc. agrees to permit the pass-through entity (NH DOT) and auditors to have access to the subrecipients records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and appropriate terms and conditions concerning closeout of the subaward.

Date: 4-25-2025

Name of authorizing subrecipient official: Jeanne Agri

Title of authorizing subrecipient official: Executive Director

Signature of authorizing subrecipient official:



**FTA and 2 CFR 200 Agreement**

***Name of Awarding Agency: Federal Transit Administration (FTA)***

***Name of Recipient Agency: New Hampshire Department of Transportation (NHDOT)***

***Name of Subrecipient Agency: Community Action Program Belknap-Merrimack Counties, Inc.***

**Community Action Program Belknap-Merrimack Counties, Inc.**, shall comply with all applicable federal laws, regulations, and requirements as outlined in the most recent Federal Transit Administration (FTA) Master Agreement and Federal Certifications and Assurances. This award includes information required by 2 CFR Part 200 as follows:

**FTA award project description:** *(As required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA))*

Amount: \$1,960,000

Assistance Listing Number (ALN) *(f/k/a CFDA)*: 20.509

FTA Award Name: FTA SECTION 5311 (RURAL) PUBLIC TRANSPORTATION PROJECT SOLICITATION

Federal Award Identification Number (FAIN): **NH-2024-007**

Federal Award Date: **07/22/2024**

**Contact information for sub-awarding official:**

Name: Frederick J. Butler Title: Public Transportation Administrator

Email: Frederick.J.Butler@dot.nh.gov Phone: 603-271-2565

Is this award for research and development? No

NHDOT's cost rate for the federal award: N/A

**Subrecipient/Contractor Information:**

Subrecipient Name: ***Community Action Program Belknap-Merrimack Counties, Inc.***

Subrecipient SAM.GOV Unique Entity ID (UEI): **F44JKSNJDJM6**

Name of authorizing subrecipient official: Jeanne Agri

Title of authorizing subrecipient official: Executive Director

Federal Clauses: N/A

Master Agreement/Certifications and Assurances: Yes

Subrecipient/Contractor Federal indirect cost rate: De Minimis

*(An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a De Minimis indirect cost rate as defined in 2 CFR 200.332(b)(4)(i)(A)(B) and (ii). <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>)*



**Subaward Period of performance:**

Start Date: 7/1/25      End Date: 6/30/27

**Total amount of FTA sub-award obligated by this action (agreement/amendment):**

For FFY: 2025 Section: 5311 Amount: \$1,960,000

**Total amount of FTA sub-award committed to the subrecipient (original agreement & amendments):**

For FFY: 2025 Section: 5311 Amount: \$1,960,000

**Pass-through requirements:**

The Subrecipient, **Community Action Program Belknap-Merrimack Counties, Inc.** agrees to meet all requirement imposed by the pass-through entity (NHDOT) on the subrecipient so that the Federal award is used in accordance with Federal statues, regulations and the terms and conditions of the Federal award.

The Subrecipient, **Community Action Program Belknap-Merrimack Counties, Inc.** agrees to any additional requirements that the pass-through entity (NHDOT) imposes on the subrecipient in order for the pass-through entity (NHDOT) in order for the pass-through entity (NHDOT) to meet its own responsibility to the Federal awarding agency (FTA) including identification of any required financial and performance reports.

The Subrecipient, **Community Action Program Belknap-Merrimack Counties, Inc.** agrees to permit the pass-through entity (NHDOT) and auditors to have access to the subrecipients records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and appropriate terms and conditions concerning closeout of the subaward.

Date: 4-25-2025

Name of authorizing subrecipient official: Jeanne Agri

Title of authorizing subrecipient official: Executive Director

Signature of authorizing subrecipient official:



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248459780  
Oct. 02, 2008 LTR 4168C E0  
02-0270376 000000 00 000  
00019992  
BODC: TE

COMMUNITY ACTION PROGRAM BELKNAP &  
MERRIMACK COUNTIES INC  
PO BOX 1016  
CONCORD NH 03302-1016167



22246

Employer Identification Number: 02-0270376  
Person to Contact: MR. PILLIS  
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of Sep. 23, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in JULY 1968, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I

*Financial Statements*

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**COMMUNITY ACTION PROGRAM  
BELKNAP - MERRIMACK COUNTIES, INC.**

**FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022  
AND  
INDEPENDENT AUDITORS' REPORT AND  
REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

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**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Community Action Program of Belknap-Merrimack Counties, Inc.

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the accompanying consolidated financial statements of Community Action Program of Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the consolidated statements of financial position as of February 28, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Community Action Program of Belknap-Merrimack Counties, Inc. as of February 28, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Action Program of Belknap-Merrimack Counties, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Program of Belknap-Merrimack Counties, Inc.'s ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Action Program of Belknap-Merrimack Counties, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards

generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 14, 2023, on our consideration of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Program of Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

*Leone McDonnell & Roberts  
Professional Association*

Dover, New Hampshire  
September 14, 2023

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
FEBRUARY 28, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 1,711,575	\$ 1,384,485
Accounts receivable	6,027,912	5,244,621
Inventory	81,569	271,926
Prepaid expenses	100,225	33,928
Investments	128,956	138,793
Total current assets	<u>8,050,237</u>	<u>7,073,753</u>
<b>PROPERTY</b>		
Land, buildings and improvements	7,627,214	7,368,799
Equipment, furniture and vehicles	4,762,497	6,335,485
Construction in process	132,920	41,401
Total property	<u>12,522,631</u>	<u>13,745,685</u>
Less accumulated depreciation	<u>6,165,156</u>	<u>7,528,363</u>
Property, net	<u>6,357,475</u>	<u>6,217,322</u>
<b>OTHER ASSETS</b>		
Right of use asset	1,387,327	-
Cash escrow and reserve funds	77,328	89,468
Tenant security deposits	8,247	9,120
Due from related party	61,348	65,488
Total other assets	<u>1,534,250</u>	<u>164,076</u>
<b>TOTAL ASSETS</b>	<u>\$ 15,941,962</u>	<u>\$ 13,455,151</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Current portion of notes payable	\$ 237,926	\$ 314,265
Current portion of right of use liability	461,162	-
Line of credit	-	154,350
Accounts payable	4,550,252	3,635,655
Accrued expenses	1,177,337	1,086,207
Refundable advances	1,817,340	1,537,802
Total current liabilities	<u>8,244,017</u>	<u>6,728,279</u>
<b>LONG TERM LIABILITIES</b>		
Notes payable, less current portion shown above	668,146	900,489
Right of use liability, less current portion shown above	926,165	-
Tenant security deposits	8,221	9,120
Total liabilities	<u>9,846,549</u>	<u>7,637,888</u>
<b>NET ASSETS</b>		
Without donor restrictions	5,530,452	5,179,734
With donor restrictions	564,961	637,529
Total net assets	<u>6,095,413</u>	<u>5,817,263</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 15,941,962</u>	<u>\$ 13,455,151</u>

See Notes to Consolidated Financial Statements

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**

**CONSOLIDATED STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED FEBRUARY 28, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>REVENUES AND OTHER SUPPORT</b>			
Grant awards	\$ 56,930,603	\$ -	\$ 56,930,603
Rental income	140,962	-	140,962
Other funds	2,804,065	3,122,293	5,926,358
In-kind	401,748	-	401,748
United Way	3,659	-	3,659
Interest income	895	-	895
Realized loss on sale of equipment	<u>(36,538)</u>	<u>-</u>	<u>(36,538)</u>
Total revenues and other support	60,245,394	3,122,293	63,367,687
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>3,194,861</u>	<u>(3,194,861)</u>	<u>-</u>
Total	<u>63,440,255</u>	<u>(72,568)</u>	<u>63,367,687</u>
<b>EXPENSES</b>			
Program	61,101,300	-	61,101,300
Management	<u>1,988,237</u>	<u>-</u>	<u>1,988,237</u>
Total expenses	<u>63,089,537</u>	<u>-</u>	<u>63,089,537</u>
<b>CHANGE IN NET ASSETS</b>	350,718	(72,568)	278,150
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>5,179,734</u>	<u>637,529</u>	<u>5,817,263</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 5,530,452</u>	<u>\$ 564,961</u>	<u>\$ 6,095,413</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED FEBRUARY 28, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>REVENUES AND OTHER SUPPORT</b>			
Grant awards	\$ 36,482,087	\$ -	\$ 36,482,087
Rental Income	135,298	-	135,298
Other funds	2,526,432	2,650,984	5,177,416
Paycheck Protection Program Loan Forgiveness	1,615,427	-	1,615,427
In-kind	592,136	-	592,136
United Way	2,123	-	2,123
Interest Income	74	-	74
Realized gain on sale of equipment	7,200	-	7,200
Total revenues and other support	41,360,777	2,650,984	44,011,761
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	3,062,287	(3,062,287)	-
Total	44,423,064	(411,303)	44,011,761
<b>EXPENSES</b>			
Program	40,084,851	-	40,084,851
Management	1,917,438	-	1,917,438
Total expenses	42,002,289	-	42,002,289
<b>CHANGE IN NET ASSETS</b>	2,420,775	(411,303)	2,009,472
<b>NET ASSETS, BEGINNING OF YEAR</b>	2,758,959	1,048,832	3,807,791
<b>NET ASSETS, END OF YEAR</b>	\$ 5,179,734	\$ 637,529	\$ 5,817,263

See Notes to Consolidated Financial Statements

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED FEBRUARY 28, 2023**

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 8,902,376	\$ 841,141	\$ 9,743,517
Payroll taxes and benefits	2,422,222	155,843	2,578,065
Travel	233,521	16,301	249,822
Occupancy	1,360,924	133,139	1,494,063
Program services	44,607,205	-	44,607,205
Other costs:			
Accounting fees	66,194	1,959	68,153
Legal fees	24,793	268	25,061
Supplies	289,188	38,955	328,143
Postage and shipping	45,766	-	45,766
Equipment rental and maintenance	1,540	-	1,540
Printing and publications	41,775	15,970	57,745
Conferences, conventions and meetings	13,885	-	13,885
Interest	3,991	39,049	43,040
Insurance	131,454	30,788	162,242
Membership fees	13,298	10,283	23,581
Utility and maintenance	139,247	-	139,247
Computer services	71,214	-	71,214
Other	2,298,910	139,405	2,438,315
Depreciation	32,049	565,136	597,185
In-kind	401,748	-	401,748
Total functional expenses:	<u>\$ 61,101,300</u>	<u>\$ 1,988,237</u>	<u>\$ 63,089,537</u>

See Notes to Consolidated Financial Statements

COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED FEBRUARY 28, 2022

	<u>Program</u>	<u>Management</u>	<u>Total</u>
Salaries and wages	\$ 7,961,177	\$ 1,180,579	\$ 9,141,756
Payroll taxes and benefits	2,296,690	228,375	2,525,065
Travel	194,343	9,648	203,991
Occupancy	1,267,982	114,418	1,382,400
Program services	25,639,659	-	25,639,659
Other costs:			
Accounting fees	-	74,855	74,855
Legal fees	15,361	152	15,513
Supplies	159,844	44,534	204,378
Postage and shipping	49,860	8,731	58,591
Equipment rental and maintenance	1,141	-	1,141
Printing and publications	28,133	27,696	55,829
Conferences, conventions and meetings	13,964	-	13,964
Interest	29,187	26,841	56,028
Insurance	124,730	43,856	168,586
Membership fees	16,276	-	16,276
Utility and maintenance	88,702	104,142	192,844
Computer services	111,990	-	111,990
Other	927,525	53,611	981,136
Depreciation	566,151	-	566,151
In-kind	592,136	-	592,136
Total functional expenses	<u>\$ 40,084,851</u>	<u>\$ 1,917,438</u>	<u>\$ 42,002,289</u>

See Notes to Consolidated Financial Statements

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**

**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 278,150	\$ 2,009,472
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	597,185	566,151
Paycheck Protection program loan forgiveness	-	(1,615,427)
Interest on deferred financing costs	483	483
Realized loss on disposal of equipment	36,538	(7,200)
Decrease (increase) in current assets:		
Accounts receivable	(783,291)	(1,481,812)
Inventory	190,357	(216,031)
Prepaid expenses	(66,297)	39,781
Due from related party	4,140	(65,488)
Tenant security deposits	873	(2,239)
Increase (decrease) in current liabilities:		
Accounts payable	914,597	2,109,823
Accrued expenses	91,130	297,256
Refundable advances	279,538	500,861
Tenant security deposits	(899)	2,239
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>1,542,504</u>	<u>2,137,869</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of property	-	7,200
Additions to property	(773,876)	(1,141,101)
Investments	9,837	(10,797)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(764,039)</u>	<u>(1,144,698)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net repayments on line of credit	(154,350)	(225,678)
Repayment of long term debt	(309,165)	(258,743)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(463,515)</u>	<u>(484,421)</u>
<b>NET INCREASE IN CASH AND RESTRICTED CASH</b>	314,950	508,750
<b>CASH AND RESTRICTED CASH BALANCE, BEGINNING OF YEAR</b>	<u>1,473,953</u>	<u>965,203</u>
<b>CASH AND RESTRICTED CASH BALANCE, END OF YEAR</b>	<u>\$ 1,788,903</u>	<u>\$ 1,473,953</u>
<b>CASH AND RESTRICTED CASH:</b>		
Cash	\$ 1,711,575	\$ 1,384,485
Cash escrow and reserve funds	77,328	89,468
	<u>\$ 1,788,903</u>	<u>\$ 1,473,953</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid during the year for interest	<u>\$ 43,040</u>	<u>\$ 56,028</u>

See Notes to Consolidated Financial Statements

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Organization**

Community Action Program Belknap – Merrimack Counties, Inc. (the Organization) is a New Hampshire nonprofit organization that serves nutritional, health, living and support needs of the low income and elderly clients in the two county service areas, as well as state wide. These services are provided with the financial support of various federal, state, county and local organizations.

**Principles of Consolidation**

The consolidated financial statements include the accounts of Community Action Program Belknap-Merrimack Counties, Inc., and the following entities as Community Action Program Belknap-Merrimack Counties, Inc. has both an economic interest and control of the entities through a majority voting interest in their governing board. All significant intercompany items and transactions have been eliminated from basic consolidated financial statements.

- Sandy Ledge Limited Partnership
- CAP BMC Development Corporation

**Basis of Accounting**

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America.

**Basis of Presentation**

The consolidated financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles, which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions** include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

**Net assets with donor restrictions** include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature, those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the consolidated statements of activities.

The Organization had net assets with donor restrictions of \$564,961 and \$637,529 at February 28, 2023 and 2022, respectively. See **Note 14**.

**Income Taxes**

Community Action Program of Belknap-Merrimack Counties, Inc. is organized as a nonprofit corporation and is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Internal Revenue Service has determined them to be other than a private foundation.

The Organization files information returns in the United States and the State of New Hampshire. The Organization is subject to examinations by tax authorities for three years.

CAP BMC Development Corporation (the Corporation) is taxed as a "C" Corporation under the Internal Revenue Code. The Corporation accounts for deferred income taxes under the asset and liability method in accordance with Accounting Standards Codification No. 740 (ASC 740), "Accounting for Income Taxes". The objective of this method is to establish deferred tax assets and liabilities for temporary differences between the financial reporting basis and the tax basis of the Company's assets and liabilities at the enacted tax rate expected to be in effect when such amounts are realized or settled. ASC 740 also requires deferred tax assets and liabilities to be shown separately. There are no deferred tax assets or liabilities. The Corporation has no federal net operating loss carryforwards available at February 28, 2023 and 2022.

Sandy Ledge Limited Partnership (the Partnership) is taxed as a partnership. Federal income taxes are not payable, or provided by the partnership. Earnings and losses are included in the partners' federal income tax returns based on their share of partnership earnings. Partnerships are required to file income tax returns with the State of New Hampshire and pay an income tax at the state's statutory rate.

Accounting Standard Codification No. 740 (ASC 740), *Accounting for Income Taxes*, established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in consolidated financial statements. The Organization has analyzed its tax position taken on its income tax returns for the past three years, and has concluded that no additional provision for income taxes is necessary in the Organization's consolidated financial statements.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

**Property**

Property and equipment is recorded at cost or, if donated, at the approximate fair value at the date of the donation. Assets purchased with a useful life in excess of one year and exceeding \$5,000 are capitalized unless a lower threshold is required by certain funding sources. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets as follows:

Buildings and improvements	40 years
Equipment, furniture and vehicles	3 - 10 years

**Use of Estimates**

The preparation of consolidated financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents**

For purposes of the consolidated statements of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

The Organization maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

**Contributions**

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as unrestricted.

**Contributed Services**

Donated services are recognized as contributions in accordance with FASB ASC No. 958, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the consolidated financial statements since the recognition criteria under FASB ASC No. 958 were not met.

## COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

#### In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying consolidated financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$401,748 and \$592,136 in donated facilities, services and supplies for the years ended February 28, 2023 and February 28, 2022, respectively (See Note 17).

#### Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2023 and February 28, 2022 totaled \$133,749 and \$134,193, respectively.

#### Inventory

Inventory consists of weatherization supplies and work in process and is valued at the lower of cost or net realizable value, using the first-in, first-out method.

#### Revenue Recognition

Amounts received from conditional grants and contracts for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as with donor restrictions if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as without donor restrictions.

#### Program Service Revenue

Program service revenue is recognized as revenue when the services are performed.

#### Rental Revenue

Sandy Ledge (the Partnership) derives revenues from the rental of apartment units. Revenues are recognized as income, monthly, when rents become due, and control of the apartment units is transferred to the lessees. The individual leases are for a term of one year and are cancelable by the tenants. Control of the leased units is transferred to the lessee in an amount that reflects the consideration the Partnership expects to be entitled to in exchange for the leased units. The cost incurred to obtain the lease will be expensed as incurred.

#### Functional Allocation of Expenses

The costs of providing the various programs and other activities have been presented in the Consolidated Statements of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Expenses are charged to each program based on the direct expenses incurred or estimated usage based on time spent on each program by staff.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

<b><u>Expense</u></b>	<b><u>Method of allocation</u></b>
Wages and benefits	Time and effort
Depreciation	Actual assets used by program
All other expenses	Direct assignment

**New Accounting Pronouncements**

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements for lessees and lessors. The standard applies a right of use model that requires, all leases with a lease term of more than 12 months, to recognize an asset representing its right to use the underlying asset for the lease term and liability to make lease payments to be recorded. The Organization elected not to restate the comparative period. The Organization also elected not to reassess at adoption (i) expired or existing contracts to determine whether they are or contain a lease, (ii) the lease classification of any existing leases, (iii) initial direct costs for existing leases. The adoption of ASU 2016-02 resulted in the recognition of operating right of use assets of \$1,387,327 and operating right of use lease liabilities of \$1,387,327 as of March 1, 2022. Results for periods beginning prior to February 28, 2022 continue to be reported in accordance with the Organization's historical accounting treatment. The adoption of ASU 2016-02 did not have a material impact on the Organization's results of operations and cash flows.

In September 2020, the FASS issued Accounting Standards Update (ASU) No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not for-Profit Entities for Contributed Nonfinancial Assets*, intended to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations. Examples of contributed nonfinancial assets include fixed assets such as land, buildings, and equipment; the use of fixed assets or utilities; materials and supplies, such as food or clothing; intangible assets; and recognized contributed services. The ASU requires a not for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. It also requires certain disclosures for each category of contributed nonfinancial assets recognized. The Agency adopted the provisions of ASU 2020-07 during 2022.

**2. ACCOUNTS RECEIVABLE**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2023 and 2022. The Organization has no policy for charging interest on overdue accounts.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

**3. REFUNDABLE ADVANCES**

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$1,817,340 and \$1,537,802 as of February 28, 2023 and 2022, respectively.

**4. LIQUIDITY AND AVAILABILITY**

The following represents the Organization's financial assets as of February 28:

	<u>2023</u>	<u>2022</u>
Financial assets at year end:		
Cash and cash equivalents, undesignated	\$ 1,711,575	\$ 1,384,485
Accounts receivable	6,027,912	5,244,621
Investments	128,956	138,793
Cash reserves	74,847	81,143
Cash escrow	<u>2,481</u>	<u>8,325</u>
Total financial assets	<u>7,945,771</u>	<u>6,857,367</u>
Less amounts not available to be used within one year:		
Net assets with donor restrictions	564,961	637,529
Reserve funds	<u>74,847</u>	<u>81,143</u>
Amounts not available within one year	<u>639,808</u>	<u>718,672</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 7,305,963</u>	<u>\$ 6,138,695</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$10,200,000 and \$6,710,000, at February 28, 2023 and 2022, respectively. The Organization has a line of credit with \$700,000 and \$445,650, available to borrow on at February 28, 2023 and 2022, respectively.

**5. RETIREMENT PLAN**

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2023 and 2022 totaled \$209,878 and \$186,976, respectively.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

**6. OPERATING LEASES**

On January 1, 2022, the Organization was required to adopt ASU 2016-02, *Leases (Topic 842)*. As part of implementing ASU 2016-02, the Organization evaluated current contracts to determine which met the criteria of a lease. The right of use (ROU) assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The Organization has elected to discount future cash flows at the risk free borrowing rates commensurate with the lease terms, which was 1.8% at March 1, 2022. Common expenses, classified as occupancy costs in the accompanying financial statements, are considered a non-lease component under FASB ASC 842 and are recognized as costs are incurred. The Organization's operating leases are described below.

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 28, 2023 and 2022, the annual lease expense for the leased facilities was \$586,539 and \$544,299, respectively.

The approximate future minimum lease payments on the above leases are as follows:

<b><u>Year Ended February 28</u></b>	<b><u>Amount</u></b>
2024	\$ 488,157
2025	287,590
2026	92,911
2027	82,006
2028	77,500
Thereafter	<u>477,065</u>
	1,505,229
Less imputed interest	<u>117,902</u>
Total	<u>\$ 1,387,327</u>

**7. ACCRUED EARNED TIME**

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$691,684 and \$660,158 at February 28, 2023 and 2022, respectively. The Organization amended the policy effective March 1, 2022, the policy allows for a maximum of 50 days to be carried over to the next fiscal year, however, upon termination only two weeks will be paid out. The two week liability is \$285,599 at February 28, 2023.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

**8. BANK LINE OF CREDIT**

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.75% and 3.25% at February 28, 2023 and 2022, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2023. There was a balance of \$154,350 outstanding at February 28, 2022.

The Organization had a revolving line of credit agreement (the line) in the amount of \$400,000, with a bank that is due on demand. The line called for monthly variable interest payments based on the LIBOR rate (2.41% at February 28, 2022). The line was secured by all the Organization's assets. There was no balance outstanding at February 28, 2022. The line was closed during the year ended February 28, 2023.

The Organization entered into an additional revolving line of credit agreement (the line) in the amount of \$500,000, with a bank that is due on June 2, 2023. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (7.75% at February 28, 2023). The line is secured by all the Organization's assets. There was no balance outstanding at February 28, 2023.

**9. CONCENTRATION OF RISK**

For the year ended February 28, 2023, approximately \$18,300,000 (29%), and \$32,000,000 (51%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Treasury, respectively. For the year ended February 28, 2022, \$13,200,000 (30%), and \$15,300,000 (35%), of the Organization's total revenue was received from the Department of Health and Human Services and the Department of Treasury, respectively. The future scale and nature of the Organization is dependent upon continued support from these departments.

**10. LONG TERM DEBT**

Long term debt consisted of the following as of February 28:

	<u>2023</u>	<u>2022</u>
5.50% note payable to a financial institution in monthly installments for principal and interest of \$1,634 through July 2039. The note is secured by property of the Organization.	\$ 210,560	\$ 218,228

COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
5.75% note payable to a financial institution in monthly installments for principal and interest of \$13,912 through July 2023. The note is secured by property of the Organization for Lakes Region Family Center.	71,040	219,279
3.00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations.	35,179	42,958
7.00% note payable to a bank in monthly installments for principal and interest of \$4,842 through May 2023. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head Start.	65,076	116,572
1.00% Paycheck Protection Program loan payable to a bank in monthly installments for principal and interest of \$7,511 through April 2025. \$1,615,427 of the proceeds received was forgiven during the year ended February 28, 2022. (See Note 11).	187,615	280,439
Non-interest bearing note payable by Sandy Ledge Limited Partnership to New Hampshire Housing deferred until June 1, 2034 or until the project is sold or refinanced or surplus cash is available. The note is collateralized by a mortgage on real estate.	<u>341,922</u>	<u>343,081</u>
Total long-term debt before unamortized deferred financing cost	911,392	1,220,557
Unamortized deferred financing costs	<u>(5,320)</u>	<u>(5,803)</u>
	906,072	1,214,754
Less amounts due within one year	<u>(237,926)</u>	<u>(314,265)</u>
Long term portion	<u>\$ 668,146</u>	<u>\$ 900,489</u>

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

The scheduled maturities of long-term debt as of February 28, 2023 were as follows:

<b><u>Year Ending February 28</u></b>	<b><u>Amount</u></b>
2024	\$ 237,926
2025	106,239
2026	27,053
2027	18,294
2028	11,783
Thereafter	<u>510,097</u>
	<b><u>\$ 911,392</u></b>

**11. PAYCHECK PROTECTION PROGRAM**

In April 2020, the Organization received loan proceeds in the amount of \$1,935,300 under the Paycheck Protection Program ("PPP"). The PPP was established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act").

On September 14, 2021, the Organization received partial forgiveness in the amount of \$1,615,427. The forgiven proceeds are included in income for the year ended February 28, 2022. The remaining \$319,873 has been converted to a loan, due in 44 monthly payments of principal and interest at a rate of 1%. The loan will mature in April 2025. The outstanding balance on the PPP loan at February 28, 2023 is \$187,615. (See Note 10).

**12. PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following as of February 28:

	<b><u>2023</u></b>	<b><u>2022</u></b>
Land	\$ 279,340	\$ 279,340
Building and improvements	7,347,874	7,089,459
Equipment and vehicles	4,762,497	6,335,485
Construction in process	<u>132,920</u>	<u>41,401</u>
	12,522,631	13,745,685
Less accumulated depreciation	<u>6,165,156</u>	<u>7,528,363</u>
Property and equipment, net	<b><u>\$ 6,357,475</u></b>	<b><u>\$ 6,217,322</u></b>

Depreciation expense for the years ended February 28, 2023 and 2022 totaled \$597,185 and \$566,151, respectively.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

**13. CONTINGENCIES**

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2023.

**14. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are available for the following specific program services as of February 28:

	<u>2023</u>	<u>2022</u>
NH Food Pantry Coalition	\$ 663	\$ 663
Senior Center	142,251	143,437
Elder Services	7,317	68,427
Mary Gale	38,130	25,629
NH Rotary Food Challenge	-	5,064
Summer Feeding	20,503	47,540
Caring Fund	8,793	8,792
Agency – FAP	60,913	27,307
Agency Head Start	216,604	222,258
Agency – FP/PN	69,329	87,253
Community Crisis	-	350
Other Programs	<u>458</u>	<u>809</u>
 Total net assets with donor restrictions	 <u>\$ 564,961</u>	 <u>\$ 637,529</u>

**15. RELATED PARTY TRANSACTIONS**

The Organization serves as the management agent for the following organizations:

<u>Related Party</u>	<u>Function</u>
Belmont Elderly Housing, Inc.	HUD Property
Epsom Elderly Housing, Inc.	HUD Property
Alton Housing for the Elderly, Inc.	HUD Property
Pembroke Housing for the Elderly, Inc.	HUD Property
Newbury Elderly Housing, Inc.	HUD Property
Kearsarge Elderly Housing, Inc.	HUD Property
Riverside Housing Corporation	HUD Property
Twin Rivers Community Corporation	Property Development
Ozanam Place, Inc.	Transitional Support Services
TRCC Housing Limited Partnership	Low Income Housing Tax Credit Property

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

The services performed by the Organization included, marketing, accounting, tenant selection (for the HUD properties), HUD compliance (for the HUD properties), and maintenance of property.

The amount due from the related parties for operating activities (collectively) at February 28, 2023 and 2022 was \$268,293 and \$324,385, respectively, and is included in accounts receivables. Additional amounts due from related parties at February 28, 2023 and 2022 were \$61,348 and 65,488, respectively.

**16. FAIR VALUE OF FINANCIAL INSTRUMENTS**

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$128,956 and \$138,793 at February 28, 2023 and 2022, respectively.

ASC Topic No. 825-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, FASB ASC 820 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

At February 28, 2023 and 2022, the Organization's investments were classified as Level 1 and were based on fair value.

**COMMUNITY ACTION PROGRAM BELKNAP – MERRIMACK COUNTIES, INC.**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEARS ENDED FEBRUARY 28, 2023 AND 2022**

**Fair Value Measurements using Significant Observable Inputs (Level 1)**

	<u>2023</u>	<u>2022</u>
Beginning balance – mutual funds	\$ 138,793	\$ 126,996
Total gains (losses) – mutual funds	<u>(9,837)</u>	<u>11,797</u>
Ending balance – mutual funds	<u>\$ 128,956</u>	<u>\$ 138,793</u>

The carrying amount of cash, current assets, other assets and current liabilities, approximates fair value because of the short maturity of those instruments.

**17. IN-KIND CONTRIBUTIONS/SERVICES**

The Organization records the value of in-kind contributions according to the accounting policies described in **Note 1**.

The fair value of gifts in kind included contributions in the financial statements and the corresponding program expenses for the year ended February 28, 2023, is as follows:

Volunteer hours	
Head Start and Early Head Start	\$ 117,171
SCSEP	88,700
Rental space	146,026
Advertising	15,960
Donated goods	<u>33,891</u>
Total	<u>\$ 401,748</u>

**18. RECLASSIFICATION**

Certain amounts and accounts from the prior year financial statements have been reclassified to enhance the comparability with the presentation of the current year.

**19. SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through September 14, 2023, the date the consolidated financial statements were available to be issued.

**SUPPLEMENTAL INFORMATION**

**(See Independent Auditors' Report)**

**COMMUNITY ACTION PROGRAM BELKNAP - MERRIMACK COUNTIES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS**  
**FOR THE YEAR ENDED FEBRUARY 28, 2023**

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
<b>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>HEAD START CLUSTER</b>					
Head Start	93.800		D1CH2052-03-01	\$ 4,918,442	
CRSSA - Head Start	93.800		D1HET000622	82,597	
ARPA - Head Start	93.800		1HE000387-01-01	347,070	
			CLUSTER TOTAL	<u>5,348,110</u>	
Low Income Home Energy Assistance Program	93.568	State of New Hampshire	02-52-52-520010-18870000	6,383,170	
ARPA-Low Income Home Energy Assistance Program	93.568	State of New Hampshire	02-52-52-520010-24490000	3,207,214	
Low Income Home Energy Assistance Program-BWP	93.568	State of New Hampshire	02-52-52-520010-35400000	177,356	
ARPA-Low Income Home Energy Assistance Program-BWP	93.568	State of New Hampshire	02-52-52-520010-24490000	437,212	
			TOTAL	<u>9,204,952</u>	
Low Income Water Assistance Program	93.499	State of New Hampshire	02-52-52-24520000	33,004	
Community Services Block Grant	93.569	State of New Hampshire	7001NHCS03	335,603	
CV-Community Services Block Grant	93.569	State of New Hampshire	2001NHCS03	153,017	
			TOTAL	<u>488,620</u>	
Social Services Block Grant-Home Delivered & Congregate Meals	93.667	State of New Hampshire	05-86-4B-481010-8255	472,549	
Temporary Assistance for Needy Families-Family Planning	93.558	State of New Hampshire	2001NHTANF	249	
Temporary Assistance for Needy Families-Family Planning FPAR	93.558	State of New Hampshire	2001NHTANF	1,211	
			TOTAL	<u>1,460</u>	
<b>AGING CLUSTER</b>					
Title III, Part B-Senior Transportation	93.044	State of New Hampshire	17AANHT355	151,805	
Title III, Part C-Home Delivered Meals-HDCS	93.045	State of New Hampshire	2101NHCMC6	83,419	
Title III, Part C-Home Delivered Meals	93.045	State of New Hampshire	2101NHCMC6	754,957	
Title III, Part C-Congregate	93.045	State of New Hampshire	2101NHCMO6	143,218	
Title III, Part C-Grab and Go Meals	93.045	State of New Hampshire	2101NHCMC6	68,237	
NSIP	93.053	State of New Hampshire	1058477	187,306	
			CLUSTER TOTAL	<u>1,388,932</u>	
<b>CHILD CARE AND DEVELOPMENT FUND CLUSTER</b>					
Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	247,101	
ARPA-Child Care & Development Block Grant	93.575	State of New Hampshire	NONE PROVIDED	161,232	
Child Care Mandatory & Matching Funds of the CCDF	93.595	State of New Hampshire	NONE PROVIDED	67,706	
			CLUSTER TOTAL	<u>476,039</u>	
<b>MEDICAID CLUSTER</b>					
Medical Assistance Program	93.778	State of New Hampshire	90HWPG0003-01-00	104,589	
Medical Assistance Program - Veterans	93.778	Gateways Community Services		14,256	
			CLUSTER TOTAL	<u>118,845</u>	
STLT Health Department Response to Public Health or Healthcare Crises	93.391	State of New Hampshire	NH7007000031	306,344	
Family Planning - Services	93.217	State of New Hampshire	FPHPAD18063	43,577	
Maternal, Infant, & Early Childhood Home Visiting Program	93.870	State of New Hampshire	X10MC33595	145,733	
National Family Caregiver Support, Title III, Part E-Service Link	93.052	State of New Hampshire	2001NHQAF02	33,489	
Special Programs for Aging, Title IV-Service Link	93.048	State of New Hampshire	90MPC24102	47,971	
State Health Insurance Assistance Program	93.324	State of New Hampshire	90SA0003-02-00	20,307	
Medicare Enrollment Assistance Program	93.071	State of New Hampshire	2001NHMSH-00	4,011	
			NHS TOTAL	<u>\$ 18,296,125</u>	
<b>US DEPARTMENT OF AGRICULTURE</b>					
Special Suppl Nutrition Program for Women, Infants & Children	10.557	State of New Hampshire	15154NH703W1003 & 5003	\$ 724,991	
Senior Farmers Market	10.576	State of New Hampshire	194NH063Y8314	67,084	
Child & Adult Care Food Program	10.556	State of New Hampshire	NONE PROVIDED	143,641	
<b>CHILD NUTRITION CLUSTER</b>					
Summer Food Service Program For Children	10.559	State of New Hampshire	NONE PROVIDED	\$ 148,742	

See Notes to Schedule of Expenditures of Federal Awards

FEDERAL GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS THROUGH GRANTOR'S NAME	IDENTIFYING NUMBER	FEDERAL EXPENDITURES	PASSED THROUGH TO SUB-RECIPIENTS
<b>FOOD DISTRIBUTION CLUSTER</b>					
Commodity Supplemental Food Program	10.505	State of New Hampshire	204NH814Y8005	\$ 452,841	\$ 452,841
Commodity Supplemental Food Program	10.505	State of New Hampshire	204NH814Y8005	250,749	33,528
Emergency Food Assistance Program-Administration	10.508	State of New Hampshire	81750000	489,791	
Emergency Food Assistance Program	10.508	State of New Hampshire	81750000	5,851,018	5,851,018
			<b>CLUSTER TOTAL</b>	<u>7,044,399</u>	<u>6,337,387</u>
			<b>USDA TOTAL</b>	<u>\$ 8,128,657</u>	<u>\$ 6,337,387</u>
<b>CORPORATION FOR NATIONAL &amp; COMMUNITY SERVICES</b>					
<b>FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER</b>					
Senior Companion Program	94.018		16SCAN001	\$ 322,224	
			<b>CNCS TOTAL</b>	<u>\$ 322,224</u>	
<b>US DEPARTMENT OF TRANSPORTATION</b>					
<b>Formula Grants for Rural Areas-Concord Transit</b>					
	20.509	State of New Hampshire-Department of Transportation	NH-18-X048	\$ 623,473	
<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>					
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	82,428	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Mid State Transportation	20.513	State of New Hampshire-Department of Transportation	NH-18-X043	28,781	
Enhanced Mobility of Seniors & Ind. W/Disabilities-Volunteer Drivers	20.513	Merrimack County	NH-85-X001	64,959	
			<b>CLUSTER TOTAL</b>	<u>176,168</u>	
			<b>DOT TOTAL</b>	<u>\$ 799,641</u>	
<b>US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
<b>Emergency Solutions Grant</b>					
CV-Emergency Solutions Grant	14.231	State of New Hampshire	05-95-42-423010-7927	\$ 106,939	
	14.231	State of New Hampshire	05-95-42-423010-7927	234,464	
			<b>TOTAL</b>	<u>340,403</u>	
Supportive Housing	14.235	State of New Hampshire	05-95-42-423010-7627-102-500731	56,056	
Continuum of Care Program	14.267	State of New Hampshire	05-95-42-423010-7927-102-500731	125,030	
			<b>HUD TOTAL</b>	<u>\$ 621,489</u>	
<b>US DEPARTMENT OF ENERGY</b>					
<b>IIJA-Weatherization Assistance for Low Income Persons</b>					
Weatherization Assistance for Low Income Persons	81.042	State of New Hampshire	02-05-63-5288; 0-000-0008-074-800947	\$ 35,982	
	81.042	State of New Hampshire	02-05-63-5288; 0-000-0008-074-800947	288,813	
			<b>DOE TOTAL</b>	<u>\$ 324,796</u>	
<b>US DEPARTMENT OF LABOR</b>					
<b>Senior Community Service Employment Program</b>					
	07.235	State of New Hampshire	1044701	\$ 337,303	
			<b>DOL TOTAL</b>	<u>\$ 337,303</u>	
<b>U.S. DEPARTMENT OF THE TREASURY</b>					
<b>Coronavirus State and Local Fiscal Recovery Funds</b>					
	21.027	NH Housing	SLFRP0145	\$ 2,872,652	
Emergency Rental Assistance Program	21.023	Merrimack County	Cold Weather Funds	22,929	
Emergency Rental Assistance Program	21.023	NH Housing	ERA0012 and ERA0435	15,913,288	
Emergency Rental Assistance Program	21.023	NH Housing	ERA0012 and ERA0435	12,651,586	
Emergency Rental Assistance Program	21.023	NH Housing	ERA0110	450,514	
Emergency Rental Assistance Program	21.023	NH Housing	HSS	14,848	
Emergency Rental Assistance Program	21.023	NH Housing	Housing Stability	79,565	
				<u>\$ 29,141,710</u>	
			<b>US TREASURY TOTAL</b>	<u>\$ 32,014,362</u>	
			<b>TOTAL</b>	<u>\$ 60,744,795</u>	<u>\$ 6,337,387</u>
<b>NON-FEDERAL</b>					
<b>NEW HAMPSHIRE PUBLIC UTILITIES COMPANY</b>					
Electrical Assistance Program				\$ 1,983,649	\$ 1,729,270

See Notes to the Schedule of Expenditures of Federal Awards

**COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED FEBRUARY 28, 2023**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 INDIRECT COST RATE**

Community Action Program Belknap-Merrimack Counties, Inc. has elected to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4 FOOD COMMODITIES AND VEHICLES**

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Community Action Program Belknap-Merrimack Counties, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 14, 2023.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Community Action Program Belknap-Merrimack Counties, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Leone McDonnell & Roberts  
Professional Association*

Dover, New Hampshire  
September 14, 2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors:  
Community Action Program Belknap-Merrimack Counties, Inc.

***Report on Compliance for Each Major Federal Program***

***Opinion on Each Major Federal Program***

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2023. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Action Program Belknap-Merrimack Counties, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Community Action Program Belknap-Merrimack Counties, Inc.'s federal programs.

## ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Action Program Belknap-Merrimack Counties, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## ***Report on Internal Control Over Compliance***

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Leone McDermott & Roberts  
Professional Association*

Dover, New Hampshire  
September 14, 2023

# COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED FEBRUARY 28, 2023

### SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
7. The programs tested as major programs include: U.S. Department of the Treasury, Emergency Rental Assistance Program, ALN 21.023, Coronavirus State and Local Fiscal Recovery Funds, ALN 21.027, U.S. Department of Agriculture, Women, Infants and Children, ALN 10.557, U.S. Department of Health and Human Services, Head Start, ALN 93.600, New Hampshire Public Utilities Company, Electrical Assistance Program, NON-Federal.
8. The threshold for distinguishing Type A and B programs was \$1,822,344.
9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT**

None



**COMMUNITY ACTION PROGRAM**  
**BELKNAP-MERRIMACK COUNTIES, INC.**  
EMPOWERING COMMUNITIES SINCE 1965



## BOARD OF DIRECTORS

<p>Chris Pyles, <i>Chairperson</i> Board member since: 1/14/2021</p>	<p>Sara A. Lewko Board member since: 2/21/2001</p>
<p>David Croft, <i>Vice Chairperson</i> Board member since: 5/13/2021</p>	<p>Dennis Martino Board member since: 2/24/2005</p>
<p>A. Bruce Carri, <i>Treasurer</i> Board member since: 3/12/2020</p>	<p>Ashley Reed HS Policy Council Chairperson Board member since: 5/12/2022</p>
<p>Safiya Wazir, <i>Secretary</i> Board member since: 11/2/2016</p>	<p>David Siff, Esq. Board member since: 10/2/2013</p>
<p>Heather Brown Board member since: 1/15/2009</p>	<p>Tracy Vergason Board member since: 5/12/2022</p>

Current fiscal year (3/1/23 – 2/29/24) board meetings – 3/9/23, 5/25/23, 9/14/23, 11/9/23, 1/11/24

# Cynthia Yanski



## SKILLS

Project\program management

Effective communication style

Advanced MS Office skills

Work well independently and with a team

Excellent presentation skills

Volunteer recruitment\management

Proficient report writer

Insightful and resourceful

Experienced grant writer

First-rate customer service skills

## APRIL 2019 - PRESENT

### Community Action Program Belknap Merrimack Counties Inc.

Concord, NH

#### Mobility Manager

- Responsible for the promotion, enhancement and facilitation of mobility systems under the umbrella of the Mid-State RCC and CAPBMCI initiatives for seniors, individuals with disabilities and the general public, through coordination of services with transit providers and other stakeholders in the region.
- Assists with unmet mobility needs and assessments, planning, fundraising, grant writing, and resource development.
- Identifies mobility barriers and solutions to improve services, resolves unmet needs, and reports recommendations to the Mid-State RCC and to CAPBMCI for transit services.

## OCTOBER 2012 - APRIL 2019

### Friends Program

Concord, NH

#### Retired and Senior Volunteer Program Coordinator

- Manage oversight of 150 RSVP volunteers maintaining compliance with the terms and conditions of the grant and applicable federal regulations regarding program including volunteer training and supervision
- Plan and administer program activities to ensure project goals and objectives are met
- Design, organize and execute volunteer workshops and recognition events
- Initiate and coordinate public relations activities to recruit volunteers and publicize the program. Develop positive public relations and communications in the community; provide and present informational programs to interested groups and organizations
- Prepare newsletters, brochure/flyers, and other media materials
- Significantly improved efficiency in the Caregivers program by implementing a ride scheduling software program and creating a volunteer opportunity within the program to allow a portion of the day-to-day Caregivers Program tasks to be completed by volunteers
- Established a Caregivers Program Advisory Group made up of 7 dedicated Caregiver Program volunteers to help drive the future of the program

- Designed and implemented an orientation program for all new and existing RSVP volunteers
- Created recruitment and health fair presentations with an emphasis on healthy aging through volunteerism
- Updated our signature program brochures
- Incorporated volunteer enrichment activities to further the benefits of volunteerism through the Friends RSVP program.

**NOV 2000 –  
MAY 2011**

## **MicroEdge LLC**

Concord, NH

### **Senior Software System Consultant**

- Implement and support a comprehensive financial, donor and grant management database software system for charitable organization clients
- Conduct data integrity analysis, code table setup, import data, create and set up standard report templates including donor statements, development letters and all financial statements using MS Word or Crystal Reports
- Provide software support to existing clients while maintaining the highest level of customer service
- Design trainings and new feature presentations from start to finish – research, prepare and deliver
- Valued member of the Quality Assurance\Upgrades team
- Evaluate client database setup and office procedures for potential efficiency optimization; online and in-person at client sites throughout North America

Progress, SQL, GoToMeeting, GoToAssist, Salesforce, Webex, Power Point, Outlook, Word, Excel, Access, Publisher, .Net, OpenAir, Google Analytics, Windows OS, DOS, Macros, Adobe Acrobat, VBA, Crystal Reports

### **Client Service Administrator**

- Manage the Help Desk via a 10-line phone system, email and online support options. Triage the support calls to determine call back priority. Enter lower priority calls into the support call queue in-house database. Transfer higher priority calls for direct support.
- Maintain the support call database to perform quality control and correct inconsistencies to maintain data integrity.
- Technical support – system updates and upgrades, Windows help, install patches and system upgrades and other technical related support calls and FIMS software non-financial support.

Progress, Oracle, Power Point, Outlook, Word, Excel, Access, .Net, Windows OS, DOS, VBA, SQL, Adobe Acrobat, Crystal Reports, Carbon Copy

### **Administrative Assistant**

- Perform all clerical duties for the office
- Manage multiple-line phone system for the 15-person staff
- Prepare all mailings and training documentation
- Organize and maintain office paper and electronic filing system

## ***Theresa C. Paige, Transit Director***

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### **PROFESSIONAL EXPERIENCE**

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**Transportation Director** **July 2019 - Current**  
**Community Action Program Belknap & Merrimack Counties, Inc.**

As the Transportation Director for Community Action Program Belknap & Merrimack Counties, Inc. (CAPBMCI) I am responsible for all aspects of operations for Concord Area Transit, (CAT), a fixed route rural public transportation service which is funded with a variety of federal, state, county, and municipal funding. This funding includes: FTA 5311, and 5310 RCC grant funding through NHDOT; BEAS Title III funding; Medicaid reimbursed rides and a variety of other grant funding. All of these funding sources have extensive operating and reporting requirements.

In addition I am responsible for the ongoing tasks of: budgeting; employee hiring, training and retention; marketing and community outreach; vehicle maintenance; securing advertisers for signs on the buses; creating and updating policies and procedures; route scheduling design; determining eligibility for the ADA Paratransit service attached to CAT and processing invoices for both accounts payable and accounts receivable.

I am also responsible for the operations of the Concord Senior Transit service which is a demand response service in Concord, Penacook and Suncook for seniors aged 60 and older and the Rural Transportation Services (RTS) vehicles and drivers which provide demand response service to senior aged 60 and older throughout Belmont and Merrimack counties. CAPBMCI also runs a Volunteer Driver Program that covers all of Belknap and Merrimack counties. I also supervise the activities of the 5310 RCC funded Mobility Manager who provides services throughout the Mid-State RCC region.

**Transit Director** **Feb 2017 – July 2019**  
**Southwestern Community Services, Inc.**

As the Transit Director for Sullivan County Transportation (SCT) I was responsible for all aspects of operations for a rural public transportation service which is funded with a variety of federal, state, county, and municipal funding. This funding included: FTA 5311, and 5310 RCC grant funding through NHDOT; BEAS Title III funding; Medicaid reimbursed rides and a variety of other grant funding. All of these funding sources have extensive operating and reporting requirements.

In addition I was responsible for the ongoing tasks of: budgeting; employee hiring, training and retention; marketing and community outreach; vehicle maintenance; securing advertisers for signs on the buses; creating and updating policies and procedures; route scheduling design; maintaining a FTA compliant drug & alcohol testing program and processing invoices for both accounts payable and accounts receivable. The transportation service is based in Claremont NH, with three flex route systems that run in Claremont, Charlestown and Newport. There is also a Demand Response "Dial-A-Ride" service that runs in the larger Claremont area. SCT also runs a Volunteer Driver Program that covers all of Sullivan County.

**Independent Contractor  
RLS & Associates, Inc.**

**July 2013 – Current**

I Provide training on a variety of transit-relating topics, including Passenger Assistance and Refresher, Emergency Procedures, and Defensive Driving.

**Associate and RTAP Liaison  
RLS & Associates, Inc.**

**Nov 2013 – Feb 2017**

I was the in-state Program Liaison and lead trainer for the New Hampshire and Massachusetts RTAP Programs. As lead trainer I instructed in a variety of DOT required training areas including: Passenger Assistance and Refresher; Emergency Procedures; Defensive Driving; Pre-Trip Inspections; Drug & Alcohol Reasonable Suspicion Referral and several customer service based topics. I scheduled all trainings and coordinated with RLS contracted trainers to ensure that required trainings were available at regional training sites throughout New Hampshire and Massachusetts. In addition I was responsible for state DOT technical assistance compliance reviews for FTA Drug and Alcohol programs in NC, WI, VA, and NH and several 5311 DOT compliance reviews in NH.

I served as interim transportation director for Southwestern Community Services, Inc. in 2016 when they agreed to take on the responsibility for the only public transportation service in Sullivan County. This service had been abruptly shut down when another social service provider in the region ceased operations. In this transitional position I provided all of the traditional management activities of a transit manager as well as the additional responsibilities of repairing community relationships and improving the service image.

**Regional Transportation Coordinator      Sep 2013 – Nov 2013  
Community Action Program Belknap-Merrimack Counties, Inc.**

- Responsible for assisting the Mid-State Regional Coordinating Council with collaborative initiatives that enhance transportation options in the Mid-State region.

- Performed outreach activities to engage stakeholders and educate the public.
- Served as the liaison to state and local transit groups.
- Facilitated transportation coordination among public, private, and volunteer transit providers and stakeholders to enhance options for consumers.
- Marketed transportation services available to the Mid-State Region residents.
- Organized and completed local and regional needs assessments to identify unmet transportation needs.
- Reviewed barriers to transportation in the Mid-State Region and made recommendations to resolve issues.
- Assisted with organizing and carrying out the activities of the Mid-State RCC sub-committees. Assisted with the facilitation of meetings as assigned.

### **Mobility Manager**

**Sept 2010 – Sep 2013**

### **Community Action Program Belknap-Merrimack Counties, Inc.**

- Promoted, enhanced and facilitated access to transportation services, including integration and coordination of services for individuals with disabilities, older adults, individuals with low English proficiency, low income individuals and the general public.
- Provided coordinated services to human service organizations, including individualized travel training and trip planning activities for customers.
- Advocated and promoted the use of the WTS, CAT, and RTS transit systems with the general public, the business community, and human service organizations.
- Researched, secured, and managed grant funding and donations to support transportation services.
- Maintained close working relationships with all passenger transit providers in the region to improve ride referrals and collaboration of existing resources.
- Worked to improve access to jobs and employment support services by identifying and reducing barriers preventing use of transportation.
- Assisted in the development of transportation resources information including, but not limited to, bus schedules, resource manuals, brochures, Web pages, and signage improvements.
- Presented transportation resource information at community events and conferences.
- Conducted outreach to community organizations to identify unmet needs.

- Provided monthly training to transportation staff on topics including customer service, disability awareness and dealing with difficult passengers.

**Independent Living Services Director                      Jan 2002 – Aug 2010**

**Granite State Independent Living**

- Responsible for the supervision and day to day activities of the Independent Living Services case management program. These services included peer support and counseling, skills training, and advocacy.
- Responsible for the overall management of the Home Access/Modifications, Adaptive Equipment program, funded by grants and individual donations.
- Developed and managed a travel training initiative to assist individuals with disabilities gain better access to public transportation.
- Provided disability awareness, people first language, and customer service trainings to staff, community groups and transit providers.
- Secured funding for new and on-going programs, including grant writing and reporting.
- Supervised, coached, and evaluated a service delivery staff comprised of diverse personalities, (including staff located off-site), assuring the quality and consistency of services which were provided.
- Promoted the use of GSIL services through outreach, to the general public, other service providers and professionals. Supervised the development of brochures, presentation materials and other tools to assist with outreach efforts.
- Developed new services in response to needs evidenced in the market place. Assessed the needs of the community, and conducted an annual evaluation of consumer satisfaction with services.
- Responsible for the preparation of quarterly and annual reports and budgets.

**Financial Case Manager**

**MIMS/Community and Vocational Outreach Worker    1996 –2001**

**White Mountain Mental Health and DD Services**

- Assessed financial needs of individuals and assisted them in enhancing, securing, and maintaining State and Federal benefits.
- Served as a resource for other program staff handling benefits for consumers.
- Maintained personally supportive relationships with individuals and their families, without encouraging unnecessary dependence.
- Interfaced effectively with community supports on behalf of the client.

- Coordinated and implemented treatment plans for mental health consumers and their families.
- Resolved routine client needs and problems in the community independently.

## **EDUCATION**

- Certified Community Transit Manager (CCTM) through CCTA
- Certified in Advanced Mobility Device Securement through the National Transit Institute
- Certified in Comprehensive ADA Paratransit Eligibility through the National Transit Institute
- Certified in Advanced Practices in Paratransit Service through Easter Seals Project Action
- Certified as Lead Trainer through Q'Staint
- Certified as FTA Drug & Alcohol Reasonable Suspicion Referral Supervisor
- Certified Master Gardener through the UNH Cooperative Extension and active presenter for the Master Gardener Speakers Bureau
- Course work in Human Services Springfield College, Manchester, NH (2002-04) and New Hampshire Community Technical College (1997-2001)

# Kathryn Nyx

Authorized to work in the US for any employer

## Work Experience

### **Complimentary Transportation Coordinator**

Community Action Program Belknap-Merrimack -Concord, NH

February 2025 to Present

- Promotes, enhances and facilitates access to transportation services, including integration and coordinating services for individuals with disabilities, older adults, English-as-a-second language speakers, low-income individuals and general public.
- Recruits, screens, onboards, trains, and supervises volunteer drivers.
- Assist Transportation Director with establishing and administering volunteer policies and procedures to assure the implementations by training and surprising the volunteer drivers.
- Maintains all documentation on Volunteers that include but is not limited to: data for riders, volunteer trips and billable services.
- In collaboration with the Transportation Director and Administrative Assistant prepares and issues reports to accommodate program needs specified by sponsors and funding sources.
- In collaboration with RMM, identifies unmet travel needs.
- In collaboration with the RMM performs marketing and public relation activities to promote all transportation programs within Region 3.
- Works closely with other transportation providers to enhance coordination of rides.
- Provides individualized travel training and trip planning, including: mapping prospective travel routes: highlighting the route and time schedules so that individuals can easily read the information that will be critical for them to successfully negotiate their travel route.
- Plans a ride day with the individual. Set a meeting time at the appropriate bus stop and ride the route together to identify key stops and transfers that the individual will need to use the system effectively. Repeat this individual ride training as needed by the individual.
- Completes the "Travel Training Final Evaluation" form with the individual after the ride training.
- Using this evaluation form, prepare a written report on the individual stating the progress made and the determination as to how successful the individual will be in using the system independently.
- Identifies transportation issues and makes recommendations to resolve transportation issues to the Director of Transportation.
- Recruits and screens taxi providers in region 3. Supervises and facilitates the Taxi Voucher Program.
- Coordinates the eligibility process for the ADA Paratransit bus service. Including accepting and processing customer eligibility applications and facilitating eligibility determinations reviews with customers. Making recommendations for customer eligibility to the Transportation Director.

### **Lead Guest specialist**

Rapid refill-Loudon, NH

June 2024 to January 2025

- Implemented new training program for guest specialists, resulting in an increase in customer satisfaction.
- Developed and maintained strong relationships with customers, addressing any concerns or issues promptly and effectively
- Led a team of 5 guest specialists, providing guidance and support to ensure exceptional customer experiences
- Implemented new customer service strategies to increase overall customer satisfaction ratings
- Developed and delivered comprehensive training programs for new hires, improving their product knowledge and communication skills
- Created and maintained a knowledge base system to provide quick and accurate responses to frequently asked questions
- Developed strong relationships with key customers through regular check-ins and personalized encounters
- Trained new hires on job responsibilities, company policies, safety procedures, and customer service best practices
- Mentored and coached team members to improve their performance and achieve professional growth • Managed budgetary responsibilities including forecasting, expense tracking, and resource allocation
- Oversaw inventory management processes to optimize stock levels while minimizing waste or shortages
- Maintained a safe working environment by enforcing safety regulations and conducting regular safety inspections
- Demonstrated strong leadership skills by effectively managing conflicts within the team
- Served as a point of contact between different departments/teams ensuring smooth communication flow
- Optimized workflow by reorganizing workstations/layouts resulting in improved productivity levels • Liaised with clients/customers/vendors/suppliers to address concerns or resolve issues promptly
- Assumed managerial responsibilities in the absence of the manager, overseeing all aspects of operations
- Managed cash handling procedures, including opening/closing registers, preparing deposits, and reconciling discrepancies
- Maintained accurate records of financial transactions including daily sales reports, invoices, receipts etc • Utilized POS systems effectively to process orders accurately while maintaining a high level of efficiency
- Assisted in the recruitment, selection, and onboarding of new employees, ensuring a smooth transition into the team

### **Cleaner**

Cardinal Cleaning-Contoocook, NH  
June 2023 to July 2024

- Performed thorough cleaning and sanitization of assigned areas, including dusting, sweeping, mopping, and vacuuming
- Maintained high standards of cleanliness and hygiene in accordance with company policies and industry regulations
- Utilized various cleaning equipment and supplies to achieve optimal results while ensuring the safety of self and others
- Managed inventory of cleaning products and supplies, promptly restocking when necessary to avoid shortages
- Collaborated with team members to coordinate tasks efficiently and ensure timely completion of all assigned duties
- Followed established protocols for handling hazardous materials, adhering to safety guidelines at all times
- Responded promptly to customer requests or complaints regarding cleanliness issues, resolving problems effectively
- Executed specialized cleaning procedures as required for specific areas such as kitchens, bathrooms, or medical facilities

### **CSR - Customer Service Representative**

vca russel animal hospital-Concord, NH  
October 2022 to June 2024

- Greeted and checked in clients, ensuring a warm and welcoming atmosphere • Scheduled appointments for veterinarians, efficiently managing the appointment calendar • Answered phone calls and addressed client inquiries regarding services, pricing, and availability • Managed client records and updated information accurately in the database system • Assisted with patient check-ins by obtaining necessary medical history and documentation • Processed payments for services rendered using cash, credit cards, or insurance claims
- Provided administrative support to veterinary staff by organizing files and maintaining office supplies inventory
- Educated clients on preventive care measures such as vaccinations, flea control, and dental hygiene practices
- Effectively communicated with pet owners about test results or treatment plans as directed by veterinarians
- Collaborated with veterinary technicians to ensure smooth workflow during patient visits • Maintained cleanliness of reception area to create a comfortable environment for clients and their pets • Handled sensitive situations professionally when dealing with upset or emotional clients • Coordinated prescription refills between veterinarians, pharmacies, and pet owners as needed • Managed incoming/outgoing mail including sorting correspondence
- Scheduled follow-up appointments for patients requiring ongoing care or treatments • Performed basic clerical tasks such as filing documents and photocopying records • Verified insurance coverage details for patients prior to their appointments
- Maintained confidentiality of client information according to HIPAA regulations • Collaborated with other receptionists to ensure seamless transitions during shift changes • Notified veterinarians promptly of any urgent cases that required immediate attention • Fostered positive relationships with local rescue organizations through regular communication
- Demonstrated strong customer service skills by providing compassionate and empathetic support to clients during difficult times

### **Traffic Controller**

American flagging and Traffic control-Hudson, NH

April 2022 to October 2022

I redirect people away from areas that are closed. Mainly just keep people safe

### **Hostess**

Cheers-Concord, NH

November 2021 to April 2022

I am the person in charge of seating people, taking phone orders, checking bathrooms.

### **Kennel Technician**

Darbster Doggy-Concord, NH

April 2020 to September 2021

- Provided compassionate care and attention to animals in a kennel setting, ensuring their comfort and well-being
- Administered medications as directed by veterinarians, maintaining accurate records of dosage and frequency
- Monitored the health and behavior of animals, promptly reporting any concerns or changes to veterinary staff
- Maintained cleanliness and sanitation of kennels, exam rooms, and common areas to prevent the spread of disease
  - Educated pet owners on basic animal care practices such as grooming, nutrition, exercise routines, etc
- Collaborated with other team members to provide exceptional customer service experience for pet owners
- Performed basic grooming tasks such as nail trims and ear cleaning
- Implemented infection control protocols to minimize the risk of disease transmission within the facility • Maintained a clean and organized work environment to ensure efficiency in daily operations

### **Register**

True Confections-Concord, NH  
January 2021 to June 2021

Customer Service, restocking, cleaning, scooping ice cream, making frappes.

### **Register**

Wrap City Sandwich Company-Concord, NH  
July 2020 to October 2020

I took people's orders and brought the food to them.

### **Hostess**

The Post Restaurant-Concord, NH  
June 2019 to April 2020

I was in charge of seating people, taking drink orders, bringing their food, and bussing the tables.

### **Babysitting**

None-Concord, NH  
April 2016 to February 2020

## Education

### **High school diploma in General**

VLACS - Exeter, NH  
August 2018 to May 2022

### **Skills**

- People Person
- Patient
- Work well with others
- Loves animals
- Customer service
- Pet Care
- Kennel Experience
- Babysitting
- Childcare
- Animal Care
- Dog Handling
- Host/Hostess
- Veterinary Technician Experience •

### **Front Desk**

- Pet Sitting
- Animal Handling
- Nannying
- Caregiving

- Cash Handling
- Communication skills
- Medical office experience •

#### Organizational skills

- Microsoft Office
- Phone etiquette
- Stocking
- Animal care
- Veterinary terminology
- Pet care

### Certifications and Licenses

#### **First Aid Certification**

#### **CPR Certification**

#### **Driver's License**

January 2020 to Present